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The Solicitors' Journal and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, MAY 10, 1919.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:

£2 12s. ; by Post, £2 14s. ; Foreign, £2 16s.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

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Current Topics.

The Peace Treaty.

THE TERMS of the proposed Treaty of Peace with Germany were handed to the German Delegates at Versailles on Wednesday. The actual terms are very voluminous, but an official summary appeared in the Press on Thursday. Upon these terms, as a whole, it is beyond our province to comment. The foundation for them is, or should be, President WILSON's fourteen and other points to which we have several times referred, and which, with certain reservations, formed the common basis of the Armistice. Any strict translation of these terms into concrete provisions has been no doubt impracticable. The matters at issue are too vast and complicated for such treatment. The test of the justice of the Treaty is whether in spirit, and so far as is reasonably practicable, it proceeds on the principles which Mr. WILSON offered in turn to Germany and to the Allies, and in reliance on which the fighting was stopped.

The New Lunacy Rules.

WE PRINT elsewhere a set of Rules in Lunacy which have just been issued. Rules 1 to 10 relate to the mode of application for a receiver, and take the place of rules 47, 48 and 49 of the Rules in Lunacy, 1892. Rule 4 of the Rules of 1893, which required the receiver to give an undertaking as to accounting for moneys received, and as to giving security is repealed, and apparently the matter is left to the ordinary practice in Lunacy as to a receiver giving security. Rules 57, 58 and 59 of the Rules of 1892, relating to vesting orders, are repealed. By the Lunacy Act, 1911, the jurisdiction in Lunacy as to vesting orders was transferred to the High Court, except as regards lunatic mortgagees who are not trustees. Rule 10 of the new Rules prescribes the practice in the excepted case. Under the new rule 11 fresh proceedings are not necessary in cases where a person as to whom an order has been made under one of the paragraphs (c), (d), (e) or (f) of section 116 (1) of the Act of 1890 ceases to be within the particular paragraph, but nevertheless continues to be unable to manage his affairs. The Schedule contains a series of new forms.

The Late Sir Frank Crisp.

WE ANNOUNCED last week the death of Sir FRANK CRISP, the head of the firm of Messrs. ASHURST, MORRIS, CRISP AND CO. Those who were fortunate enough to read the account of him by Mr. T. P. O'CONNOR in the *Daily Telegraph* at the beginning of this week will have been gratified that Sir FRANK and his firm had found such a chronicler. We have not the opportunity at present of making any extracts from it; we may do so on another occasion. But it gives a very interesting insight into the working of a great City office and into the idiosyncrasies of the successive members of the firm under whose management it has attained the position—if not of the greatest of City solicitors, as “T. P.” puts it, yet of “*primus inter pares*.” Sir FRANK's career happened to coincide with the great growth in company work, and his character and talents enabled him to take full advantage of it. And his success in the City had a curious and pleasing contrast in his gardening hobby at Henley.

Sir Walter Nicholas.

WE FIND that our references last week to lawyers who were included in the deferred list of New Year's Honours was not complete. Mr. W. S. GLYN-JONES, M.P., one of the new knights, who is credited in the list with “Parliamentary and public services,” commenced his career in business, but was called to the Bar in 1904, and became standing counsel to the Chemists' Defence Association, which, in his business years, he had been instrumental in founding. A more distinctly legal honour is the knighthood conferred on Mr. WALTER P. NICHOLAS, of the firm of Messrs. MORGAN, BRUCE, & NICHOLAS, Pontypridd. Sir WALTER was admitted in 1894, and, on the formation of the South Wales Miners' Federation in 1898, was appointed solicitor to the Federation. In 1901 he became clerk to the Rhondda Urban District Council, and he has taken an active part in Welsh National Insurance. Recently he has done good service as chairman of the Rhondda Local Tribunal. The Honours List gives his qualification as “public and local services.” It seems to have been found difficult to carry out in practice the undertaking that no honours should be bestowed without a statement of the services which won them. The short official descriptions give little indication of the nature of the services which they “half conceal and half reveal.” We gather that Sir WALTER NICHOLAS is an example of those solicitors—and they are not a few—who with their professional work prefer to combine active participation in local municipal and social work, rather than to seek distinction in the sphere of politics. In the Rhondda, we read in the *South Wales News*, Sir WALTER has long been a personal force of the first order in every phase of public life.

The Acquisition of Land for Public Purposes.

PENDING THE question—which we assume will soon arise—as to alterations in the existing system of land transfer, the Government measures, present and promised, as to the simplification of the procedure for the acquisition of land for public purposes form, perhaps, the most interesting part of current legislation for lawyers. The point in the Acquisition of Land (Assessment of Compensation) Bill—shortly, the Valuation Bill—which has attracted chief public interest is the operation in present circumstances of the provision that the value of land shall be taken to be the amount which the land, if sold in the open market by a willing seller, might be expected to realize. We do not propose to consider just now the meaning of this formula, or whether in the present condition of the estate market it might give vendors an undue advantage. But there are, among others, two matters of importance which are attracting a good deal of notice. One is the restriction of the Bill to land taken by a Government Department or a local or public authority; the other, as to the employment of whole-time valuers. On the latter point we print elsewhere a letter which appeared in the *Times* recently from Mr. W. H. WELLS, the President of the Auctioneers' and Estate Agents' Institute, and on both points there have appeared in the same paper interesting letters from “FABIUS” (28th ult.), and, in

reply (2nd inst.), from Mr. LESLIE SCOTT, K.C., the Chairman of the Committee on whose second report the Bill is founded. To a salaried panel of valuers there are practical objections, based partly on the necessity of a valuer keeping in touch with the state of values by actual practice, and partly on the difficulty of providing whole-time panels of properly qualified valuers without undue expense. As to the exclusion of commercial companies from the proposals for the simplified taking of land, Mr. LESLIE SCOTT meets the objections of “FABIUS” by pointing out that the present Bill is, as the Attorney-General has stated, only an instalment of urgently needed legislation. It is difficult to understand, however, why legislation on a matter of this kind, which must be the result of a certain amount of deliberation—not merely legislation “while you wait”—should not be comprehensive at the same time.

Insurance Premiums and Income Tax.

A WHOLE BATCH of income tax appeals have been heard recently in the Court of Appeal. That relating to trustees of British, and beneficiaries of foreign, domicil has already been referred to: *Williams v. Singer* (*ante*, p. 457, reported on another page). Another appeal is *Earl Howe v. Inland Revenue Commissioners*. In this case the point at issue was whether premiums on policies of life insurance could be deducted from assessable income—not merely as premiums, but *quid* “annual payments” under section 164 of the Income Tax Act, 1842. The question arose for decision in this precise shape because the assessment appealed against was to super tax, and by section 36 (1) of the Finance Act, 1916, “the relief given . . . as regards insurances . . . shall not . . . be given . . . for the purposes of super tax.” The taxpayer had mortgaged his life interest in certain estates, and had also insured his life and assigned the policies as further security to his mortgagees, covenanting to keep up the policies by annual payments. A similar point had already come before the Irish King's Bench Division (in an unreported case), and it had been held by a majority that the taxpayer was entitled to deduct the premiums as being “annual payments.” Mr. Justice SANKEY (against his own opinion) followed the Irish decision. The Court of Appeal, however, agreed with the dissenting Irish judge (Chief Baron PALLES), and reversed the decision below, holding that the premiums were not such “annual payments” as were contemplated by section 164. The Master of the Rolls thought section 164 did not confer any new right, but merely prescribed the mode of carrying into effect exemptions already granted. This being so, no deduction could be made of any “annual payment” that was not directly authorized by the Income Tax Acts; the premiums were not annual payments subject to income tax like interest on mortgages; “although the premiums on the policies are payable annually, they are not in the nature of income payments,” being in effect merely “annual contributions towards a sinking fund.” Section 164 of the Act of 1842 is now to be found as section 27 in the consolidating Act of 1918. Section 36 of the Finance Act, 1916, is not reproduced in the new Act so far as it refers to super tax, but its other provisions are incorporated into the general section of the 1918 Act relating to “relief in respect of insurance,” &c.: section 32. Section 190 of the Act of 1842, referred to by the Court of Appeal in connection with section 164, which contains Schedule G, has been substantially relegated to the Fifth Schedule of the 1918 Act, consisting of forms authorized by section 207 of the Act itself. Section 32, of course, relates only to income tax proper, and income tax and super tax are kept distinct, sections 1-3 containing the charge of income tax, and sections 4-8 relating specially to super tax. The present case was one stated by the Commissioners for the Special Purposes of the Income Tax Acts under section 72 (6) of the Finance (1909-10) Act, 1910, and section 59 of the Taxes Management Act, 1880. Section 72 of the Act of 1910 is now reproduced as section 7 of the Act of 1918, and section 59 of the Act of 1880 as section 149 of the new Act.

Solicitors' Letters and the Statute of Frauds.

AN ATTEMPT was made in the case of *Thirkell v. Cambi* (reported elsewhere) to persuade Mr. Justice BAILHACHE to infer the agency of a solicitor for the purpose of signing a note or memorandum in writing, binding his client, under section 4 of the Sale of Goods Act, 1893, which took the place of section 17 of the Statute of Frauds. It would be an extraordinary result of a solicitor's letter, written on instructions to defend a threatened action, if it should be taken in itself, without intention, as being a note or memorandum making a parol contract binding which apart from it would be invalid. The attempt in *Thirkell v. Cambi* seems to have been suggested by *Daniels v. Trefusis* (58 SOLICITORS' JOURNAL, 71; 1914, 1 Ch. 788), where SARGANT, J., held that the purchasers' solicitors were acting as agents for the purchasers in forwarding two documents, that they had authority to do so, and that the two documents were a sufficient memorandum to satisfy the Statute. Yet in *Smith v. Webster* (24 W. R. 894; 1876, 3 Ch. D. 49), JAMES, L.J., said it appeared to be impossible to make out a contract from a solicitor merely giving a reason why he was sending a document to the other party's solicitor, and so the Court of Appeal held. SARGANT, J., distinguished *Smith v. Webster* as deciding that the special authority to a solicitor to prepare a draft contract did not include anything more than that, whereas in *Daniels v. Trefusis* he held that the general authority of the solicitors to do what they did was deducible from the facts and circumstances. This puts a solicitor in the same position as any other agent, and SARGANT, J., treated *Daniels v. Trefusis* as in the same class as *Jones v. Victoria Graving Dock Co.* (1877, 25 W. R. 501; 2 Q. B. 314), and *Griffiths Cycle Corporation v. Humber & Co.* (1899, 2 Q. B. 414), neither of them being a case of solicitor's agency. Mr. Justice BAILHACHE, in his judgment in *Thirkell v. Cambi* (*supra*), said it seemed to him very doubtful whether a solicitor, consulted upon the position of his client, had any authority as solicitor either to make a contract, or to sign a memorandum which would constitute evidence to satisfy the Statute. It did not, however, fall to the learned judge to decide this question, as he held that, even if the agency were established, the letter was not a sufficiently precise memorandum for that purpose. It should be noticed that since *Bailey v. Sweeting* (1861, 9 W. R. 273; 9 C. B. (N. S.) 843), the mere fact of a letter being written in repudiation of the contract does not prevent it from being a memorandum within the Statute, if it is otherwise unexceptionable.

Equitable Waste.

SOME INTERESTING observations on the subject of equitable waste were made in the Irish Court of Appeal recently, when the question arose whether the tenant for life or the trustees of the settlement were entitled to a sum of £630 paid by the Crown for ornamental timber felled and taken for military purposes: *Gage v. Pigott* (1919, 1 I. R. 23). The Court was unanimous in holding that the compensation money belonged to the trustees as corpus and not to the tenant for life. The *ratio decidendi* was that the £630 was money paid as compensation for damage to the inheritance. The tenant for life was unimpeachable for waste, but the cutting down of these trees would have been equitable waste, and even a tenant for life without impeachment of waste cannot cut down ornamental timber for his own benefit. The case was not to be governed by the analogy of windfalls. The timber was felled by the act of an outsider, which would have been unlawful unless authorized by statute or prerogative. The members of the Court, however, differed somewhat in their views as to the nature and incidents of equitable waste, and as to how far the doctrine of equitable waste really applied in the present case. It is not often that it is found necessary in modern cases to discuss fundamental propositions on the distinction between ordinary waste and equitable waste—the former doctrine of waste as viewed at common law and the modern doctrine of equity.

By order of the Commissioners of Works, who are custodian for the nation, the leaning stones at Stonehenge are to be secured against risk of damage.

The Effect of Enlistment on Contracts of Service.

The recent decision of SARGANT, J., in *Re Cole* (1919, 1 Ch. 218) serves to remind practitioners of the questions which may arise as to the effect of enlistment, whether voluntary or compulsory, as regards the termination of contracts of service or employment. Nobody would wish that an employee should suffer injury in that respect through patriotic services to his country, but the law upon the subject is not altogether in sympathy with the position of an employee against whom a strict interpretation of the contract is sought to be enforced, though it may be otherwise where less rigorous circumstances prevail, as was apparently the case in *Re Cole*.

The broad question which is most likely to arise is whether service with His Majesty's Forces operates as an absolute termination of the then existing contract of service, with the consequent cesser of the employee's right to claim payment of wages and other emoluments. If the contract is not determined, presumably the employer's liability to pay wages continues (*Cuckson v. Stones*, 28 L. J. Q. B. 25), and the employee must be regarded as having leave of absence for as long a period as may be necessary to enable him to serve with the Forces for the purposes of the war.

The general principle governing the question is the well-known one of "impossibility of performance," dealt with in a long line of cases which, for practical purposes, may be said to commence with *Taylor v. Caldwell* (1863, 3 B. & S. 826), and which have been fully reviewed by the House of Lords in a number of recent decisions, notably that of *Tamplin Steamship Co. v. Anglo-Mexican Petroleum Products Co.* (1916, 2 A. C. 397). The application of the principle involves some term or condition being implied in a contract whereby, upon the happening of some event which renders its performance impossible, or otherwise frustrates the objects and intentions of the parties, the contract is held to be determined. The principle applies to contracts of service not only in their executory stage, but also when they have been in part performed; and regard must be had to the probable duration of the interruption in the rendering of due services by the employee. Temporary absence may be such as to involve a quasi-suspension only: cf. *Nordman v. Rayner* (33 T. L. R. 87), or (as in the majority of instances which have given rise to litigation during the war) the absence may be so prolonged as to amount to a frustration of the purpose of the contract, which is accordingly determined.

The first case which it is proposed to consider—viz., *Hornlock v. Beal* (60 SOLICITORS' JOURNAL, 236)—did not arise out of enlistment with the Forces, but is so far generally cognate as to justify inclusion. A British ship, during a voyage for which a British seaman had signed articles, being in a German port at the outbreak of war was detained, and the crew were afterwards imprisoned. Before either ship or prisoners were released, an action for allotment of wages was commenced; and it was held that the seaman ceased to be entitled to his wages as soon as further performance of the contract became impossible, which the majority of the Court held to be from the date of detention of the ship.

In *Marshall v. Glanvill* (1917, 2 K.B. 87) the plaintiff was employed by the defendants as a traveller on commission under an agreement in writing, which provided for a six months' notice to be given on either side for the termination of the agreement. On the passing of the Military Service Act, 1916, the plaintiff became liable to military service, and although he was, on the defendants' application, exempted until 16th July in that year, he joined the Royal Flying Corps four days previous to the expiration of his exemption. It was held that the agreement was subject to the implied term that it should cease to be binding if future performance became unlawful, and that performance having been unlawful by virtue of the Military Service Act in July of 1916, the agreement was *ipso facto* finally determined and not merely suspended. ROWLATT, J., in his judgment, stated that the effect of the Military Service Act, 1916, was to take

the plaintiff out of the employment of the defendants; that he could no longer execute their orders and they could no longer employ him; and that for the then present and an indefinite future he was out of their employment. McCARDIE, J., also expressed the opinion that the effect of the man's enlistment, or of the Military Service Act, was to sweep away the basis of the arrangements between the parties, and that upon the principle laid down by the House of Lords in *Tamplin Steamship Company v. Anglo-Mexican Petroleum Products Company* (*supra*) there was such a failure of the presumed basis of the continuation of the contract of service as to put an end to the same, having regard in particular to the prolonged inability of the employee to perform any of his obligations.

In *Joyce v. Ebury* (1917, W. N. 51) an employee was a contributor to a provident fund founded by his employers, and by one of the rules of the fund certain payments were to be made to the widow of any contributor in the case of his death, but no person leaving the employers' service of his own accord should have any claim upon the fund. On the outbreak of war the employers stated that persons enlisting would, on completion of their military service, be re-employed. The employee in question, having applied for and obtained leave to join His Majesty's Forces, enlisted, and was subsequently killed in action. His widow claimed payment of the amount due under the rules of the fund, but it was held that the deceased had left his employment of his own accord within the meaning of the rules in question, and that accordingly his widow was not entitled to payment out of the fund.

The question was raised, though not due to the exigencies of military service, in *Stretch v. Scout Motor Company (Limited)* (62 SOLICITORS' JOURNAL, 651), where it was held that the voluntary enlistment of a workman as a war munitions volunteer under the Munitions of War Act, 1915, followed by transference from his then employment to a separate and distinct controlled establishment, terminated his contract of service. Incidentally, the decision of the Court of Appeal in that case, in reversing the previous decision of LUSON, J., justified the doubts as to the correctness of the latter already expressed in the SOLICITORS' JOURNAL, Vol. 62, at p. 435.

It will be seen that in all the above cases the finding of the Court was adverse to the claim of the employee, but the contrary was the result in *Re Cole* (*supra*). The facts in that case were that a testator had given a legacy of shares in a company to each of his three sons, who should, prior to attaining the age of twenty, enter the employ of a certain company, and remain therein until attaining thirty-three. In 1913 one of the sons, before attaining the age of twenty, entered the company's employ, but in September, 1914, with the consent of the directors, he voluntarily joined His Majesty's Forces. The trustees of the will took out a summons for the determination of the question whether the son had remained in the employment of the company within the meaning of the will, notwithstanding his service with the Forces since September, 1914. In support of the son's interest it was argued that there had been no cesser of his employment by the company, and reference was made to *Herbert v. Reid* (1810, 16 Ves. 481), dealing with the case of a legacy to a servant who, at the date of the testator's death, was not rendering actual services, but whose contract of service, it was held, had not, according to the intention of the parties in the special circumstances of the case, been determined. On the other side, counsel for the residuary legatees quoted *Stretch v. Scout Motor Company (Limited)* (*supra*), but apparently none of the other cases above referred to were brought to the notice of the Court. SARGANT, J., considered it was clear that the intention of the parties was that the employment should continue during the son's absence with the Forces, with a temporary dispensation of obligation to render services otherwise due; and that, upon the authority of *Herbert v. Reid* (*supra*), the contract had not been determined.

In comparing the decision in *Re Cole* with those in the previous cases, regard must be had to the question of fact as to what was the basis of the contract of service in each case in the mind and intention of the parties; and in that connection much would depend upon the attitude adopted by the employers, according to whether it is benevolently neutral as in *Re Cole*, or actively hostile as in *Marshall v. Glanvill* and other cases. It will be observed that in *Re Cole* the employers were not parties to the proceedings, but evidence by affidavit as to their views was before the Court, which were apparently such as to negative the existence of any implied condition as to termination of the contract on enlistment; and that really concluded the matter.

Reference may be made to the provisions of the Local Government (Emergency Powers) Act, 1916, by which a local authority as therein defined was authorized to grant leave of absence to any officer or servant for as long a period as might be necessary to enable him to serve with the Forces during the war, and to pay to him or to his dependents during such service a sum not exceeding his civil remuneration as therein mentioned. Further, the Act provided that all service by an officer or servant with His Majesty's Forces should, for the purposes of superannuation, be reckoned as service with the local authority; and that, in the case of his death, the local authority should have power to make to his dependents such payments under any superannuation scheme in force as they could have done had he been actually serving the local authority at the time of his death. This Act, it is believed, was largely due to the doubts expressed as to the power of local authorities and others to make payments to absent employees, raised by such cases as *Davies v. Rhondda U.D.C.* (62 SOLICITORS' JOURNAL, 69), and *Shipton v. Cardiff Corporation* (1917, W. N. 175), which, however, in turn depended upon the question of the continuance or otherwise of the contracts of service after enlistment.

It only remains to observe that in cases where termination takes place through "impossibility of performance," no further act by way of notice is necessary on the part of either party. The termination is automatic and decisive, although some difficulty may be experienced in ascertaining precisely the exact date when it may be said to have supervened (*cf. Horlock v. Beal*, *supra*), and also as to any salary or wages payable in respect of any broken period of service up to that date.

G. G. C.

The Increase of Rent and Mortgage Interest (Restrictions) Acts.

A CORRESPONDENT—Dr. WATSON, of Norwich—whose letter we printed last week, raised the question of the nature of the statutory tenancy created by the Increase of Rent, &c., Acts; and another correspondent has suggested some other points for consideration. We are not sure that we can at present deal with the matter comprehensively, and we are glad to take the opportunity of referring our readers to the new edition of the handy pamphlet on the subject by the Editors of "Law Notes,"* which includes the text of the recent Act and contains a valuable exposition of the provisions of the whole series of Acts. The operation of the Acts depends on the two points (1) that a standard rent is fixed for a house within the Acts, and that this persists notwithstanding changes in the tenancy; the Acts apply to houses, not to tenants; they operate *in rem*, not *in personam*: per SANKEY, J., in *King v. York* (1919, W. N. 59; *ante*, p. 280); but the standard rent is subject to certain increases in respect of expenditure on improvements, or in respect of increase in rates payable by the landlord (Act of 1915, section 1 (1), provisos (ii.) and (iv.)); and to the 10 per cent. increase allowed by the Act of 1919 for the "extended period"—that is, the period from the original time fixed for the expiration of the Act of 1915 to Lady Day, 1921; and (2) that no order for recovery of possession can be made "so long as the tenant continues

* Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, as Amended by the Courts (Emergency Powers) Act, 1917, the Increase of Rent, &c. (Amendment) Act, 1918, and the Increase of R. nt, &c. (Restrictions) Act, 1919. By the Editors of "Law Notes." Fourth Edition. "Law Notes" Publishing Office. 3s. 6d. net.

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to pay rent at the agreed rate as modified by the Act"—that is, it seems, the standard rent, subject to any increase duly made under the Act and agreed to by the tenant—"and performs the other conditions of the tenancy." Thus, there is no express extension or renewal of any tenancy, but simply a prohibition of recovering possession so long as the proper rent is paid and "the conditions" of the tenancy are performed.

The "standard rent" is determined by the rent at which the house was let on 3rd August, 1914; or, if not then let, by the last pre-war rent; or, if first let after that date, the rent at which it was first let. So long as a tenancy runs its normal course, there is no need for the operation of the Act, and the relation of landlord and tenant is not interfered with; save that, in the case of a new tenancy, the rent is subject to the restrictions imposed by the Acts. Until the tenancy is determined apart from the Acts, there is no question of the landlord being entitled to recover possession, and therefore no question of his being prevented from doing so. If the tenancy is a yearly or a shorter periodic tenancy, and the notice of determination provided by the tenancy agreement, or, in the absence of such provision, of the length required by law in the particular case, is not given, the tenancy continues. The protection of the Acts is not required by the tenant until his tenancy has been duly determined. If it is not a periodic tenancy, but a tenancy for a fixed term, then no notice is required to determine it. It runs for the term, and it is not till that expires that the tenant requires protection against ejection. We notice from the pamphlet on the Acts referred to above that it has been questioned whether the protection extends to such a case, but the authors—we think rightly—hold that there is no ground for excluding it. The effect is just the same whether the tenancy is a periodic one which is determined by notice duly given, or whether it is for a fixed term and expires at the end of the term. In either case there comes a time when, under the ordinary law, the tenant ceases to be entitled to possession, and when, if he does not go, the landlord can recover possession.

Now the Act of 1919, in section 1 (3), assumes that this time has arrived, and that the landlord would, apart from the Act, be entitled to an order for recovery of possession; but he is not to obtain it so long as the tenant pays the rent of the agreed amount, as varied by the Act, and performs the conditions of the tenancy. Clearly, if he is to pay the rent, the landlord is to receive it, and the question arises whether the ordinary rules as to receipt of rent from a tenant who is holding over apply. The usual case is where a tenant for a term of years holds over after the term has expired. Until the first subsequent payment of rent, he is tenant at sufferance. After such payment—since the rent in such a case will be an aliquot part of a yearly rent—there is a presumption that he becomes tenant from year to year upon such of the terms of the original tenancy as are applicable to a yearly tenancy: see *Hyatt v. Griffiths* (17 Q. B. p. 509), and cases cited in Laws of England, Vol. 18, p. 441, note (g). But this is only a presumption. The payment of rent does not create a yearly tenancy; it is only evidence of such a tenancy (*Finlay v. Bristol and Exeter Railway Company*, 7 Exch. 409), and will be rebutted by circumstances which show that no such tenancy was intended to be created. This rule appears exactly to fit the present case. The landlord receives the rent because he has no alternative. It is useless for him to commence proceedings for recovery of possession, for the statute prevents him from obtaining an order. It is not a case in which the law would presume any tenancy the creation of which depends on the consent of the landlord, and in fact no such tenancy is created. Nor is the tenant a tenant at will, since the landlord cannot determine the will, nor a tenant at sufferance, since the landlord cannot re-enter when he pleases. It does not seem possible to describe it otherwise than as a statutory prolongation of the tenancy which has, under the ordinary law, come to an end. But it would appear to be a one-sided arrangement, for, so far as we see, there is nothing binding on the tenant, and, it being assumed that the original tenancy has gone and no new tenancy by agreement has been created, he is at liberty to go at any time. The alternatives are (1) to imply a yearly tenancy on his part though not on the landlord's, which seems an absurdity, or (2) to bind him until the Acts come to an end or the landlord releases him, which also seems inadmissible. No doubt the basis of the matter is that the landlord wants to recover possession, but it does not follow that, where he is prevented in this, he should have the house thrown on his hands at the tenant's convenience. In Dr. WATSON's letter it is suggested that possibly the above result may be varied where the landlord takes advantage of the Act of 1919 to increase the rent by 10 per cent., and that this might imply a consent to the holding over. But the law will not make any implication inconsistent with the facts.

The 10 per cent. is a concession allowed by the Legislature, but the landlord is no more a free agent than before. He cannot get rid of the tenant, and no tenancy which requires for its creation an agreement on his part can be implied.

Then as to performing the covenants of the former tenancy:—If it were a case of holding over, leading by payment of rent to the creation of a yearly tenancy, this tenancy would, as stated above, be subject to such of the terms of the old tenancy as are applicable to a yearly tenancy. Dr. WATSON puts the case of a covenant in a five years' lease to paint outside in the third year. This is not a covenant which is necessarily applicable to a yearly tenancy, but if the tenant is in fact occupying at the end of the second period of three years, then he must perform the covenant: see *Martin v. Smith* (L. R. 9 Exch. 50). In the present case this rule is not strictly applicable, since no yearly tenancy is created. But it is useful by way of analogy. The tenant is bound to perform the conditions of the tenancy, and since the agreed tenancy is at an end, this must mean the conditions applicable on the footing that it is continuing. Hence the result is the same. If the period for performing a covenant, such as for outside painting, recurs during the existence of the statutory tenancy, then the tenant must perform it. But whether the only penalty is that, if he does not, he can be ejected, or whether he would be liable in damages, is another matter. We incline to think that his actual occupation for the required term would imply an agreement on his part to perform the covenant for breach of which damages could be obtained: see *Pistor v. Cater* (9 M. & W. 315); *Adams v. Clutterbuck* (10 Q. B. D. p. 406).

So far we have considered the case of holding over after the expiration of a term of years, but the position as regards a yearly or other periodic tenancy is similar. There can be no question of recovering possession until the tenancy has been determined by due notice. In the case of weekly and monthly tenancies, this is not important. In the case of a yearly tenancy, a special length of notice may be a term of the agreement; otherwise there must be the usual half-year's notice expiring at the end of a year of the tenancy. But when the tenancy has been thus determined, the tenant goes on under a statutory tenancy such as is above described. In the ordinary case acceptance of rent would be a waiver of the notice, and the previous yearly or other periodic tenancy would continue. But acceptance of rent is only evidence of waiver. It is no waiver if, in fact, the rent was accepted with another intention (*Doe v. Batten*, Cwmp. 243), and such other intention exists here. The landlord takes it because he has no option. Hence the original tenancy remains duly determined; the tenant continues in possession under the statutory tenancy; and there can, in the absence of agreement, be no further tenancy until the period of protection ends and the landlord is at liberty to recover possession. In such cases there can hardly be a covenant to paint or repair unless the tenancy is a yearly one springing out of an original tenancy for a term of years.

The question as to the power of the landlord to increase the rent is decided, too, by considering whether the original tenancy has come to an end or been determined. While it is continuing, the landlord cannot of his own will increase the rent. But the Act of 1919, by section 2, gives power to recover an increase in rent up to 10 per cent., provided four clear weeks' notice has been given of the intention to increase the rent. Since there can be no increase of rent except upon the creation of a new tenancy, this implies, in strictness, that the landlord must give notice to determine the tenancy and at the same time offer the tenant the option of remaining at the increased rent: see *Ahearn v. Bellman* (4 Ex. D. 201); *Bury v. Thompson* (1895, 1 Q. B. 696); *Norfolk County v. Child* (1918, 2 K. B. 805). But under the circumstances it is probable that a mere notice to increase the rent would be sufficient, and that if the tenant stayed on, an agreement to continue at the increased rent would be inferred. On the other hand, he might elect to treat the notice as a notice to quit. But the material point is that the landlord cannot increase the rent unless he is in a position to determine the tenancy.

Some other points arise on the Acts, but these we must defer till another occasion.

Books of the Week.

Arbitration.—Russell on the Power and Duty of an Arbitrator, and the Law of Submissions and Awards and References under Order of Court: with an Appendix of Forms, Precedents and Statutes, Tenth Edition. By ALFRED A. HUNSON, K.C. Stevens & Sons (Limited); Sweet & Maxwell (Limited), 42s. net.

Partnership.—Principles of the Law of Partnership. By ARTHUR UNDERHILL, M.A., LL.D., one of the Conveyancing Counsel

of the High Court. Third Edition. By HUMPHREY H. KING, B.A., LL.B., Barrister-at-Law. Butterworth & Co. 8s. net.

Revenue.—Inhabited House Duty. By W. E. SNELLING. Sir Isaac Pitman & Sons (Limited). 12s. 6d. net.

Investments.—The 100 Best Investments. April, 1919. The British, Foreign and Colonial Corporation (Limited). 3d. net.

Criminal Law.—Criminal Appeal Cases. Edited by HERMAN COHEN, Barrister-at-Law. 13th 20th, 27th January; 3rd, 10th, 24th February; 3rd March, 1919. Sweet & Maxwell (Limited). Subscription to Vol. 14, 30s.

Income Tax.—The Income Tax Act, 1918, with appendices shewing where the sections of the Repealed Acts are to be found and the rates of Income Tax from 1842 to the present time. Arranged by MARK WATERLOW, B.A., Barrister-at-Law. Waterlow Brothers & Layton. 5s. net.

Correspondence.

The Extra-Judicial Employment of Judges.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir.—The demands of the Government upon the Judicial Bench for inquiries, commissions and the like are increasing almost daily, and there is no doubt that the aid of the Judges proves most useful to the Government, and often extricates them from difficulties.

Protests have appeared from time to time against the practice, based principally on the objection that the Judges are thereby withdrawn from their proper work in the Courts.

Though there is force in this objection, it is by no means the strongest, and I submit that the following are the main objections to the extra-judicial employment of Judges.

(1) The Judges are drawn, if not into the whirlpool, into the current of politics, and are made the servants of the Government of the day in connection with matters of acute political controversy.

(2) The prestige of a Judge presiding over an inquiry is impaired and, with his individual prestige, that of the Bench of which he is a member. He is no longer "My Lord" but "Mr. Chairman"; he is frequently not treated with proper respect; and he is argued with by, and practically ordered about by, anyone with an exaggerated sense of his own importance.

I think it is time the practice was stopped.

J. ROWLAND HOPWOOD.

13, South-square, Gray's Inn, London, W.C. 1,
6th May, 1919.

CASES OF THE WEEK.

Court of Appeal.

CRAMB v. GOODWIN. No. 2. 2nd and 5th May.

CONTRACT—EMPLOYMENT AS TRAVELLER—SALARY—COMMISSION ON ALL ORDERS—CUSTOMERS INTRODUCED BY TRAVELLER—REPEAT ORDERS—TERMINATION OF EMPLOYMENT—SUBSEQUENT CLAIM TO COMMISSION ON REPEAT ORDERS.

Held, that in the absence of any special words to the contrary, an agreement under which a commercial traveller was engaged at a salary of £1 a week and a commission on all orders brought in by him and on repeat orders was not entitled to commission on repeat orders given after the termination of his engagement by persons who were not customers of his employer at its commencement, but who were introduced by the traveller and gave orders during the engagement.

Levy v. Goldhill (1917, 2 Ch. 297; 61 SOLICITORS' JOURNAL, 630) distinguished.

Decision of Bailhache, J. (55 T. L. R. 314), reversed.

Appeal by the defendant from a decision of Bailhache, J., in an action in which the plaintiff, a commercial traveller, claimed to be entitled to commission after the termination of his employment with the defendant on "repeat orders" from customers introduced by him to his employer during the employment. Bailhache, J., held that the case was indistinguishable from that of *Levy v. Goldhill* (1917, 2 Ch. 297), and entered judgment for the plaintiff for a sum to be ascertained. The defendant contended that, in the absence of special words to the contrary, commission was not payable after the engagement had come to an end. Such cases as *Bilbee v. Hasse* (5 T. L. R. 677), *Barrett v. Gilmour* (6 Com. Cas. 72), where it was held that commission continued to be payable, really turned on special circumstances. The facts of the present case were these:—The plaintiff, in October, 1914, was verbally engaged by the defendant as a traveller on the terms that he should receive a salary of £1 a week and a commission of 5 per cent. on all orders received by the defendant from customers introduced by the plaintiff, including all repeat orders, whether they were

handed in by him or posted on direct to the defendant. Monthly accounts, with particulars of all orders executed for customers introduced by the plaintiff, were to be furnished by the defendant, and commission paid as agreed. In November, 1917, the plaintiff left the defendant's service, and the defendant refused to pay him commission on repeat orders received after that date.

BANKES, L.J., said the question turned entirely on the construction of the contract entered into by the parties, which was confirmed by subsequent correspondence. The defendant wrote: "Salary £1 per week and commission at the rate of 5 per cent. on any orders brought in by you." In reply the plaintiff wrote: "I accept the terms of £1 per week as salary (or expenses) and 5 per cent. commission on all business obtained by me, including repeat orders from all firms on the ground allotted to me. . . . To make it more clear, I must have the commission on all accounts I open, including all repeat orders, whether they are actually handed to me or posted on direct to you." It was no doubt important in cases of this kind to see whether it was a contract of employment, because otherwise very different considerations would arise. But it was not necessary to decide the exact relation of the parties in this case, because in his view the intention of the parties was that commission should be paid only on orders which had been obtained during the engagement. He thought that *Levy v. Goldhill* (*supra*) was not identical in form and circumstances with the present case. It was clear from the correspondence in that case that commission was to be paid on all repeat orders. It was therefore open to Peterson, J., to come to the conclusion that the plaintiff Levy was entitled to commission on orders whenever received if they came from customers who had been introduced by the plaintiff. With that conclusion he did not quarrel, but he did not agree with Bailhache, J., in thinking that the facts in that case were similar to those in this case. Here the defendant proposed a salary of £1 a week and commission on all orders "brought in by you to repeat." The plaintiff by his reply made it clear that he was to get commission on all orders handed in by himself or by post to his principal. The question was therefore one of construction of the agreement, and it was, in his lordship's opinion, clear that the payment of commission earned was contemplated only during the continuance of the engagement.

DUKE and ATKIN, L.J.J., gave judgment to the like effect, and the appeal was accordingly allowed, and judgment entered for the defendant.—COUNSEL, for the defendant, *Disturnal, K.C., and Morle*; for the plaintiff, *Newbolt, K.C., and R. Woodfin, SOLICITORS, Charles Robinson & Co.; Alfred Slater & Co.*

[Reported by ERKINE REID, Barrister-at-Law.]

CASES OF LAST Sittings. Court of Appeal.

WILLIAMS (Surveyor of Taxes) v. SINGER AND OTHERS. POOL (Surveyor of Taxes) v. ROYAL EXCHANGE ASSURANCE
No. 1. 27th and 28th March; 2nd and 15th April.

REVENUE—INCOME TAX—ASSESSMENT ON FOREIGN POSSESSIONS AND FOREIGN SECURITIES—SETTLEMENT—EXEMPTION OF PERSONS DOMICILED ABROAD—TRUSTEES DOMICILED IN ENGLAND—BENEFICIARIES DOMICILED ABROAD—NO INCOME RECEIVED IN ENGLAND—FINANCE ACT, 1914 (4 & 5 GEO. 5, c. 10), s. 5—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 80), ss. 2, 41, 100—INCOME TAX ACT, 1853 (16 & 17 VICT. c. 34), s. 10—INCOME TAX ACT, 1918 (8 & 9 GEO. 5, c. 40).

Where trustees of a settlement are domiciled and resident in the United Kingdom, they are not thereby rendered liable to pay income tax on the income arising from foreign stocks, shares, and securities which they never in fact receive in this country, but which, by their directions, is remitted to a beneficiary domiciled abroad, or being a British subject ordinarily resident abroad. The proviso to section 5 of the Finance Act, 1914, exempts the beneficiary entitled to receive the income, who would otherwise be liable to be taxed, and not the trustee.

The provisions in the Income Tax Acts rendering income in the hands of trustees liable to income tax are merely machinery for the collection of the tax.

Appeals by the Crown from a decision of Sankey, J., in two cases stated under the Taxes Management Act, 1880 (45 & 44 Vict. c. 19), s. 59, involving practically similar facts. The first case raised the question whether the respondents, who were trustees of a marriage settlement and resident in England, could be made liable to income tax on the dividends of an American company, which by their direction were remitted to the person beneficially entitled thereto, the Princesse de Polignac, who was a French subject, domiciled and resident in France. No money were in fact ever received in England. In the second case the facts were practically identical, the Royal Exchange Assurance having been assessed as "Trustees for Mrs. H. P. Munthe," who was also resident abroad, and who received her income direct from foreign sources. The Surveyor of Taxes in the first case contended (a) that the respondents being the legal owners of the shares, and entitled to receive the profits or gains arising therefrom, and being domiciled and resident in the United Kingdom, were assessable to income tax under section 5 of the Finance Act, 1914; (b) that the proviso in that section did not apply, as the person therein referred to could only be

the person assessed or liable to assessment; (c) that the Princesse de Polignac was not a person entitled to "an annual payment out of the income." By section 5 of the Finance Act, 1914 (4 & 5 Geo. 5, c. 10), income tax in respect of income arising from securities, stocks, shares or rents arising out of the United Kingdom, notwithstanding anything in the rules under section 100 of the Income Tax Act, 1842, is to be computed on the full amount of the income, whether it has been or will be received in the United Kingdom or not, subject to such deductions and allowances as it would have been subject to if it had been received in the United Kingdom, and to a deduction on account of any annual interest or other annual payment payable out of the income to a person not resident in the United Kingdom, provided that the section is not to apply to a person who satisfies the Inland Revenue Commissioners that he is not domiciled in the United Kingdom, or that, being a British subject, he is not ordinarily resident in the United Kingdom. The Commissioners held that the Princesse de Polignac and Mrs. H. P. Munthe came within the exemption of the proviso, and Sankey, J., affirmed their decision. From his judgment (reported 1918, 2 K. B. 749) the Crown appealed.

THE COURT dismissed the appeal.

SWINFEN EADY, M.R., said that the two appeals raised the same question as to the liability of the respondents, who were trustees, to be assessed to income tax. In the former case the parties assessed were trustees, but the assessment was made upon them individually. In the latter case the Royal Exchange Assurance were assessed "as trustees for Mrs. H. P. Munthe." The difference was unimportant. In each case the income was derived from foreign securities or possessions, and no part of it had been, or would be, received in the United Kingdom. It arose abroad and was paid to, or credited to the account of, the beneficiary abroad. In each case the beneficiary was a foreign subject not domiciled or resident in the United Kingdom. The trustees, however, were in each case domiciled and resident in the United Kingdom. The question for decision was whether the liability to income tax was to be determined by the domicil of the trustees, or by that of the *cestui que trust*. The Special Commissioners decided that the liability to income tax was determined by the domicil of the beneficiary, and they discharged the assessments. Sankey, J., took the same view and dismissed the appeal by the surveyors, who appealed to the Court of Appeal. Before the passing of the Finance Act, 1914, no income tax would have been payable on the income, as no part of it was actually received in Great Britain. The question turned on the true construction of section 5 of the Finance Act, 1914, which imposed income tax on the income arising from "securities, stocks, shares, or rents in any place out of the United Kingdom," whether the income had been, or would be, received in the United Kingdom or not. The section, however, contained the following proviso:—"Provided that this section shall not apply in the case of a person who satisfies the Commissioners of Inland Revenue that he is not domiciled in the United Kingdom, or that, being a British subject, he is not ordinarily resident in the United Kingdom." It was beyond question that if the respective beneficiaries entitled to the income were here, they could not be assessed to income tax on that income, no part of which reached the United Kingdom. The contention on the part of the Surveyor of Taxes was that the Income Tax Acts had regard only to the legal owners of property and disregarded the persons equitably or beneficially entitled, and that if the legal owners were domiciled here, it was immaterial that they were merely trustees for persons not domiciled here. On the other hand, the respondents insisted that the notion that for the purposes of income tax the Commissioners looked only to the legal owner was wholly unfounded. Section 5 of the Finance Act, 1914, provided for the taxation of income from foreign property, but did not contain any particulars of the person to be charged. To determine that question it was necessary to consider the previous Income Tax Acts. The charging section was section 2 of the Act of 1853, schedule D:—"For and in respect of the annual profits or gains arising or accruing to any person residing in the United Kingdom from any kind of property, whether situate in the United Kingdom or elsewhere." The contention on behalf of the Crown was that a trustee for a foreigner domiciled abroad was a person within schedule D, and had to be assessed as well in respect of his own property as in respect of property held as a trustee for others, without reference to the trust. If that were so, super tax would have to be assessed in the same way, and the larger the aggregate income the higher the rate of super tax, up to the maximum limit. Thus a beneficiary of limited means would suffer by having a wealthy trustee. Nor could it be urged that it was merely form, and that exemption or abatement could be obtained under the Finance Act, 1914, s. 6 (3), as by section 71 (1) of the Finance (1909-10) Act, 1910, no exemption, abatement, or relief under the Income Tax Acts which depended on the total income of an individual from all sources was to be given to any person unless the person claiming the exemption, abatement, or relief was resident in the United Kingdom. Again, it was not true that the Income Tax Acts looked only to the legal owners, as they contained references to persons who paid income tax either by way of deduction or otherwise. A person who paid income tax by deduction was a tax-payer: *Brooks v. Inland Revenue Commissioners* (1918, 1 K. B. 257). The case of *Colquhoun v. Brooks* (14 A. C. 503) established that, notwithstanding the wide language of the charging sections of the Income Tax Acts, it was open to the subject to show

that, having regard to the machinery of the Act for assessing and collecting, the language was not intended to bear the widest meaning so as to operate unreasonably in the case of foreigners. Section 41 of the Act of 1842 provided that the trustees and guardians of certain incapacitated persons might be chargeable to the duties imposed in like manner and to the same amount as if such persons were capable of acting for themselves. That was merely machinery for collection. It was argued for the Crown that that section did not extend to a case where the trustee was legal owner. The contention, however, was not well founded. A trustee for a married woman was a person who was usually the legal owner of the property to which the married woman was beneficially entitled. In his lordship's opinion the view of Sankey, J., was well founded, and section 41 was mere machinery by which a person who was liable for income tax could be reached through the trustee or other persons mentioned in the section. The residence of the trustee was not a determining factor to render liable to income tax a person who would not otherwise be liable, or through the medium of a trustee to render income liable to tax which would not be so liable in the hands of the beneficiary himself. The income in question did not, in his lordship's opinion, fall within "annual profits or gains accruing to any person residing in the United Kingdom" within the meaning of schedule D. That income accrued to a foreigner residing abroad, and the fact that there were English trustees residing here did not bring that income into charge. In his opinion, the proviso in section 5 of the Finance Act, 1914, extended to exempt a beneficiary not domiciled in the United Kingdom, and the income of such a person obtained from property abroad, no part of which ever reached the United Kingdom, was not liable to income tax because the trustees were domiciled and resident here. Both appeals failed and should be dismissed, with costs.

WARRINGTON AND SCRUTON, L.J.J., delivered judgment to the same effect.—COUNSEL, Sir Gordon Hewitt, A.G., and T. H. Parr, in both cases; Disturnall, K.C., and A. M. Latter, in the first case; and Disturnall, K.C., and Bremner in the second. SOLICITORS, The Solicitor of Inland Revenue; Charles Russell & Co.; Burton, Yeates & Hart.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court—King's Bench Division.

DAY v. WALDRON. Avory, J. 10th March.

LANDLORD AND TENANT—LEASE—DWELLING-HOUSE—COVENANT BY LESSEE NOT TO USE OTHERWISE WITHOUT LESSOR'S CONSENT NOR TO ALTER PREMISES—CONVERSION INTO FLATS—NUISANCE.

A lessee covenanted, inter alia, that he would not (1) "make any alteration in the arrangement or appearance of the said messuage and premises" without the previous consent in writing of the lessors; (2) would "inhabit and use the same as a private dwelling-house"; (3) would "not do or permit any act in or upon the said premises which shall or can be or grow to be a nuisance or injury to the lessors or owners or occupiers of the neighbouring messuages." The lessee, without having obtained consent, converted the messuage into separate flats for residence, which he let off to different tenants.

Held, that there was a breach of his covenants, and the lessors were entitled to re-enter as for a forfeiture, and to an injunction and damages.

Action tried by Avory, J., with a jury. Defendant was the assignee of a lease made in 1882, of which the plaintiffs were grantors. The lease contained covenants:—(1) That the lessee shall not erect or suffer to be erected upon any part of the ground any walls other than such as are now erected, and shall not divert from their original construction or application any of the walls, or make any alteration in the arrangement or appearance of the said messuage and premises without the previous written consent of the lessors. (2) That the lessee shall not use the said messuage or permit the same to be used for the purpose of any business, but shall inhabit and use the same as a private dwelling-house, or for a professional residence, or for a private school only. (3) That the lessee shall not do or permit any act in or upon the said premises which shall or can be or grow to be a nuisance or injury to the lessors or owners or occupiers of the neighbouring messuages, or any of them. The lessee converted the house into flats, which he let to different tenants for private dwellings, without having obtained the written consent of the lessors. The lessors claimed an injunction and damages for breach of the covenants.

AVORY, J., in a written judgment, said the defendant had, without any consent of the lessors, by certain internal structural alterations, begun in October, 1917, converted the house and premises No. 31, Brechin-place, which previously had been used only as a private dwelling house, into a self-contained maisonette on the ground floor and basement, and into three self-contained flats on the floors above, and had sublet them to different tenants, who were in occupation at the date of the issue of the writ. In making the conversion, partition walls had been erected as shown on the plans and specification, and some of the floors and doorways had been built up, and other doorways substituted in different positions, and in the basement the area doorway had been bricked up to a certain height, converting the upper part of the former doorway into a window. This last-mentioned alteration was visible from the outside. Those operations were

clearly a breach of the covenant not to make any alterations in the arrangement or appearance of the messuage and premises, and probably also of the covenants against erecting or diverting walls from their original construction. He could not accept the contention that these covenants applied only to alterations in the exterior of the house ; they were alterations in its arrangement. It had been argued that there was a waiver because the plaintiffs had accepted rent on or about 29th December, and, it was said, with knowledge of the alterations. But he found, as a fact, that some of the alterations were not made until after 29th December, and that neither the plaintiffs nor their agent knew of certain other alterations which had been made by 29th December, and therefore the waiver would not in any case apply to the further breach after 29th December, and it was doubtful whether the lessor possessed the full knowledge necessary to constitute the waiver before that date. On the authority of *Rogers v. Hoeogood* (48 W. R. 659; 1900, 2 Ch. 388), there had been a breach of the covenant to inhabit and use the house as a private dwelling-house only. A number of flats occupied by different tenants was not a private dwelling-house. It was contended for the defendant that the premises known as Cranley-mansions, Nos. 1 to 5, Brechin-place, and Roland-mansions, opposite 31, Brechin-place, from the time when they were built in 1881 or 1882, had been let out and used as flats with the knowledge of the lessors, and that this constituted an acquiescence in the breach of the covenant ; *Kelsey v. Dodd* (1881, 52 L. Ch. 34) was cited for this. As to Roland-mansions, the lease did not contain the covenant to use it as a private dwelling-house. As to Cranley-mansions, although the lease contained the similar covenant to use it as a private dwelling-house, it did not contain the covenant against altering the arrangement of the messuage, and it was originally built as a block of flats, and must be assumed to have been so used with the consent of the lessors ; but he found no evidence that the effect of permission in that one case had been to change substantially the character of the property, so that the whole object of the covenant was at an end, and it was not contended that there had been any such general acquiescence in the breach of the covenant as to have that effect. As to the third covenant, it was suggested that these small flats, without any accommodation for servants, would be likely in the future to attract and be occupied by women of loose morals, and so grow to be a nuisance or injury to the lessors or owners or occupiers of the neighbouring houses. He was not satisfied by the evidence that there was any reasonable probability that this would happen in the near future, and he did not think he ought to speculate or prophesy as to what might happen in this respect in the remote future. But he was satisfied by the evidence that the letting and use of that house in small flats of that character would depreciate the letting and selling value of the neighbouring houses in Brechin-place and Rosary-gardens, and so cause injury to the lessors and owners of the leases of such neighbouring houses, and therefore there had been a breach of that covenant also. There had been much evidence as to the number of unoccupied houses in the South Kensington district, of the great public demand for flats, and of the number of houses in that district which had been converted into flats by licence of other lessors, or by the owners themselves, and it was suggested that it was better for the plaintiffs that the house in question should be let in flats rather than continue unoccupied, as it had been for two years. This evidence was irrelevant to any issue he had to decide. The plaintiffs had established their right of re-entry or forfeiture, subject to any application for relief under section 14 of the Conveyancing and Law of Property Act, 1881.—COUNSEL, Schiller, K.C., and Roland Oliver, for the plaintiffs ; St. John Micklethwait, for the defendant. SOLICITORS, Sutton, Ommancey & Oliver ; Tott & Co., for Eaden, Spearing & Raynes, Cambridge.

[Reported by G. H. KNOTT, Barrister-at-Law.]

THIRKELL v. CAMBI. Bailhache, J. 14th April.

CONTRACT—PAROL—NOTE OR MEMORANDUM IN WRITING—SOLICITOR'S LETTER REPUDIATING CONTRACT—SALE OF GOODS ACT, 1893 (56 & 57 VICT. c. 71), s. 4, SUB-SECTION (1).

The plaintiff agreed to sell, and the defendant to purchase, a number of Panama hats, the plaintiff claiming that the terms of the agreement were contained in a sale note and invoice which were sufficient to satisfy section 4 of the Sale of Goods Act, 1893. The defendant denied this, and on his instructions his solicitor wrote to the plaintiff that "the terms of the contract were not carried out by the plaintiff," and that the defendant repudiated the contract. The plaintiff contended that, as the documents and correspondence between the parties were before the solicitor when he wrote the letter, this letter constituted a sufficient note or memorandum within the statute, and was written by an agent in that behalf of the defendant.

Held, that, whether or not a solicitor consulted upon the position of his client has authority to sign a memorandum sufficient to satisfy the statute, the solicitor's letter did not refer to the terms of the contract in a sufficiently precise manner for that purpose.

Bailey v. Sweeting (9 C. B. N. S. 843) distinguished, the terms of the contract in that case being set out by the defendant before the contract was repudiated.

Action tried by Bailhache, J., in the Commercial Court. The plaintiff claimed damages for breach of a contract for the purchase of goods by the defendant. The case for the plaintiff was that on

7th November, 1918, the defendant bought from the plaintiff six cases containing 4,800 Panama hats, at the price of 6s. 6d. per hat, these being the terms set out in a sale note dated 8th November, 1918, and in an invoice, dated 12th November, 1918, which were sent by the plaintiff to the defendant. By a letter, dated 12th December, 1918, and/or a letter from his solicitor, dated 2nd January, 1919, the defendant refused to accept or to pay for the goods, or to accept bills for the price thereof, as required by the contract. The plaintiffs thereby lost the difference between the contract price and the market price ; or, alternatively, the value at the date of the breach of contract by the defendant. The invoice referred to of 12th November, 1918, was for a certain number of hats which had been sent as samples to the defendant ; and which the plaintiff alleged were part of the 4,800. When the hats were delivered they were entered in defendant's books by his clerk, and the invoice was also initialled by the clerk. The amount of these hats (£4 17s. 6d.) was paid by the defendant on 5th December. The plaintiff relied on these facts as constituting a contract, of which a memorandum in writing had been signed by the defendant's agent ; or that there had been part acceptance of the goods under section 4 of the Sale of Goods Act, 1893. The defendant alleged that the documents referred to by the plaintiff did not constitute a binding contract between the parties, and he relied on section 4 of the Sale of Goods Act, 1893, which requires a note or memorandum in writing to be signed by the party to be charged or his agent. The letter of 2nd January, 1919, from the defendant's solicitor above referred to was as follows :—"I am instructed to inform you that the terms upon which the goods were agreed to be purchased were not carried out by your client. My client, therefore, declined to accept the bills in payment. If these terms had been carried out, part of the goods could have been sold by my client at a profit." At the trial of the action the plaintiff relied on this letter from the defendant's solicitor as constituting a note or memorandum in writing of the contract, made and signed by the agent of the defendant in that behalf, as provided by the 4th section of the Sale of Goods Act, 1893.

BAILHACHE, J.—It was said by the defendants in this case that there was not a sufficient memorandum in writing to satisfy the 4th section of the Sale of Goods Act, 1893. The plaintiff endeavoured to get over this difficulty by referring to a letter of 2nd January, 1919, written by Mr. Carr, defendant's solicitor, to the plaintiff's solicitor, in which said (his lordship read the letter). Plaintiff's counsel argued that, looking at the letters of the plaintiff to the defendant, and from the defendant to the plaintiff, it would be found that all these letters and other documents sent by the plaintiff to the defendant were before Mr. Carr at the time he wrote his letter, and that this letter amounted to an acknowledgment that there was a contract, and the fact that it went on to say that the terms were not carried out by the plaintiff did not prevent it being a sufficient memorandum to satisfy the Act. The case of *Bailey v. Sweeting* (9 W. R. 273, 9 C. B. N. S. 843) was cited as to the sufficiency of the memorandum, but it seemed very doubtful whether a solicitor consulted upon the position of his client had any authority as agent, in any sense, either to make a contract or even to sign a memorandum which would be sufficient evidence of a contract to satisfy the statute. But, however that might be, this case was very different from *Bailey v. Sweeting* (*supra*), because there the letter (which was not from the solicitor), while repudiating the contract, first set out its terms, and then proceeded to repudiate it. But he (his lordship) was not satisfied that Mr. Carr did anything either to repudiate or to admit there was a contract between the parties in the terms alleged by the plaintiff. On the contrary, he said the terms were not carried out by the plaintiff. That was no more than had already been set up by the defendants in the correspondence between the parties themselves before Mr. Carr's letter was written. As regards this correspondence, his lordship held there was nothing therein, even in connection with the invoice, which would satisfy section 4 of the Sale of Goods Act. [Judgment for defendant.]—COUNSEL, Heron, for the plaintiff ; Rayner Goddard, for the defendant. SOLICITORS, Coward & Hawksley ; E. R. Carr.

[Reported by G. H. KNOTT, Barrister-at-Law.]

New Orders, &c.

The Rules in Lunacy, 1919.

1. These Rules may be cited as the Rules in Lunacy, 1919.
2. The first application in every matter to appoint a Receiver shall be made by Summons returnable at a date not less than seven clear days from the date of its issue, and shall, unless service is dispensed with, be personally served on the person to whom it relates if he is within the jurisdiction.
3. If the person to be served is out of the jurisdiction the first Summons may be served either personally or by registered letter addressed to him at his last known place of abode.
4. Every first Summons shall at the time of Service have endorsed thereon a notice in accordance with Form IV. in the Schedule hereto.
5. An affidavit of the service of the Summons shall be sworn in accordance with Form VI. in the Schedule hereto.
6. The Masters may, if they think fit, dispense with service of the first Summons if they are satisfied (a) that the person to be served is incapable of understanding the summons, or (b) that service of the

Summons would be injurious to his health, or (e) that the service of the Summons is impracticable or inexpedient.

7. If service of the first Summons has been dispensed with, and the person to whom it relates is within the jurisdiction, one of the Lord Chancellor's Visitors shall, upon the request of the Masters, as soon as conveniently may be, visit the person to whom the Summons relates, and report as to his condition and treatment, and upon receiving such report the Masters shall take such steps as they consider necessary.

8. An Order shall not be made upon a first Summons (a) if service has not been dispensed with, until the expiration of seven clear days from the date of service, or if service was by registered letter, then until the expiration of seven clear days after the day when an answer might have been received in due course of post, or (b) if service has been dispensed with, until the expiration of seven clear days from the date of the Summons. But this Rule shall not prevent the making of any interim Order for the protection of the property of the person to whom the Summons relates or its application for his benefit.

9. The Applicant, upon a Summons for the appointment of a Receiver, shall supply the name, address and description of some independent person who is willing to speak to the fitness of the proposed Receiver, and with whom the Masters can communicate. Affidavits of Fitness shall not be filed unless, in any case, the Masters otherwise direct.

10. Applications under that portion of the Lunacy Act, 1890, as amended by subsequent Acts which relate to "Vesting Orders" as regards lunatic mortgagees who are not also Trustees, may be made by the Committee or Receiver, by any person applying for the appointment of a Committee or Receiver or by any person interested in the equity of redemption or the mortgage money. Such applications shall be entitled in accordance with Form I. in the Schedule hereto. It shall not be necessary to serve the application upon any person unless the Masters otherwise direct.

11. Where a person as to whom an Order has been made under one of the sub-sections (c), (d), (e) or (f) of sub-section (1) of section 116 of the Lunacy Act, 1890, or under section 64 of the Mental Deficiency Act, 1913, ceases to be within the sub-section or section under which the Order has been made, but continues to be unable to manage his affairs, it shall not be necessary to institute fresh proceedings in the matter of such person under the Lunacy Act, 1890, and Amending Acts, but the original Order as varied by subsequent Orders, made or thereafter to be made, shall continue in force until such person has by order been restored to the management of his affairs, or dies.

12. The Forms in the Schedule hereto are substituted for the corresponding Forms in the Schedule to the Rules in Lunacy, 1892.

13. The Forms in the Schedule hereto are to be used wherever applicable with such variations as the case may require.

14. The Rules in Lunacy, 1892 and 1893, are repealed to the following extent:—

The Rules in Lunacy, 1892:—

Rule 48, 49, 50, 57, 58, 59, and the Schedule Forms 1, 2, 3,

8, 9, 10, 11, 13.

The Rules in Lunacy, 1893:—

Rule 4.

FORM I.

TITLE OF ALL PROCEEDINGS WHERE THEY ARE UNDER THE LUNACY ACT, 1890, AND THE ACTS AMENDING THE SAME ALONE.

53 Vict., c. 5, and Amending Acts.

In the Matter of A.B.

NOTE.—This title should be used in the case of every application under the Lunacy Act, 1890, and the Acts amending the same, for a Vesting Order as regards mortgaged property or the appointment of a person to re-convey or for the exercise of the power of appointment of new Trustees or for the exercise of any powers conferred by the Settled Land Acts. Such applications should not be entitled in the matter of any Indenture or other instrument or in the matter of the Trusts of an instrument or in the matter of the Settled Land Acts.

FORM II.

TITLE OF PROCEEDINGS UNDER THE LUNACY ACTS AND IN THE CHANCERY DIVISION.

(a) General Form.

53 Vict., c. 5, and Amending Acts and

IN THE HIGH COURT OF JUSTICE, CHANCERY DIVISION.

In the Matter of A.B.

(b) Where Powers conferred on the Chancery Division by the Settled Land Acts are invoked.

53 Vict., c. 5, and Amending Acts and

IN THE HIGH COURT OF JUSTICE, CHANCERY DIVISION.

In the Matter of A.B.

and

In the Matter of Estate (or, of the timber upon the
Estate) situate at in the County of
(or, of the Chattels) settled by a Settlement made by an Indenture
dated the day of and made between
(or, 'y the Will of or as the case may be
dated

and
In the Matter of the Settled Land Acts, 1892 to 1890.

FORM III.

FIRST SUMMONS FOR THE APPOINTMENT OF A RECEIVER.

(Title as in Form I.)

Let C.B., of in the County of (add full description of Applicant his relation or connection with the Patient) attend the Masters in Chambers at Room 213, at the Royal Courts of Justice, London, on (a) [(a)-Not less than seven clear days from the date of the summons] day the day of noon on the hearing of an Application for his appointment (or, for the appointment of E.F., of in the County of (add full description and relationship or connection with the Patient) as Receiver in this matter and that such consequential directions may be given as may be necessary.

Dated the day of 19 .
Taken out by of
Solicitors for
To A.B.

NOTE.—The Copy of this Summons to be served on A.B. must be endorsed as provided by Form IV.

FORM IV.

TO BE ENDORSED ON THE FIRST SUMMONS FOR APPOINTMENT OF A RECEIVER, FORM III.

To Mr. A.B.

You are informed that an Application has been made of which a copy is within written for the Appointment of a person to manage and administer your property. It is made with a view to protect your property and to apply it for your benefit. If you have any objection or observation to make you can do so by letter which does not require stamping, addressed to the Masters, Room 213, Royal Courts of Justice, London, W.C. 2, or you can instruct a Solicitor to act for you. The time appointed for the hearing of the Application is the 19 , at o'clock at Room 213, above mentioned, but an Order will not be made until seven clear days have elapsed from the day when you received this communication.

[To be continued.]

War Orders and Proclamations, &c.

The *London Gazette* of 2nd May contains the following, in addition to matters printed below:—

1. An Order in Council, dated 2nd May, further amending the Exportation Prohibition Proclamation of 10th May, 1917. The deletions include (a) Nuts used as fruit; (a) Wood and timber of all kinds, hewn, sawn or split, planed or dressed, except lignum vitae, mahogany and hardwoods.

2. A Notice that an Order has been made by the Board of Trade, under the Trading with the Enemy (Amendment) Act, 1918, for the realisation and distribution of the assets of the undermentioned business:—

534, Leipzig Crystal Palace Co., Limited, 7, Arundel-street, Strand, London, W.C. 2. Providers of amusement.

The *London Gazette* of 6th May contains the following:—

3. An Order, dated 30th April, made by the Home Secretary, revoking various Orders made in 1913 and 1914, the last being 2nd August, 1914, under the Aerial Navigation Acts, 1911 and 1913.

4. A further Notice that licences under the Non-Ferrous Metal Industry Act have been granted to certain companies, firms and individuals. The present list contains six names.

Admiralty Order.

ADMIRALTY NOTICE TO MARINERS.

No. 880 of the year 1919.

WIRELESS METEOROLOGICAL INFORMATION TO AND FROM SHIPS AT SEA.

General Remarks.

1. It is earnestly hoped that all concerned will assist in making the wireless meteorological service a success. Negotiations are now in hand to extend and unify the system of collecting weather data by wireless from ships at sea all over the world, and at the same time to organise the free transmission of weather bulletins from a sufficient number of wireless stations to admit of ships being constantly supplied with reliable weather reports and forecasts wherever they may be.

2. It should be borne in mind that the needs of ships at sea in regard to information regarding the weather will march hand in hand with the requirements of aircraft. The importance of this service will therefore be constantly increasing, and its success or failure will largely depend upon the co-operation of ships at sea in providing the data

without which accurate forecasting is impossible. The matter does not depend solely upon the efforts of the ships selected to furnish the data. The essence of success lies in rapidity in passing such data by wireless from the ship to the coast station, and thence to the central meteorological office. It follows, therefore, that all ships not taking an active part in supplying data should use the greatest care not to interfere with the transmission of the wireless messages to the shore.

3. The following particulars refer to the scheme now being undertaken by the British Meteorological Office. This notice will, however, be subject to revision from time to time, and endeavours will be made to include in each revision all information available to date of the weather bulletins issued by the wireless stations of the world. Earnest endeavours are being made to obtain international agreement as to the form of these weather bulletins and to the methods and times of transmissions. It is hoped that the messages will eventually all be made in an international code at fixed times, so arranged that a ship with only one wireless operator will be able to read them. A similar scheme for time signals is being evolved.

[There follow detailed regulations as to collection of weather data from ships, and issue of weather bulletins to ships, and a schedule of wireless weather bulletins.]

1st May.

[*Gazette*, 6th May.]

Air Council Order.

THE BILLETING OF OFFICERS OF THE WOMEN'S ROYAL AIR FORCE.

In pursuance of Section 108A of the Air Force Act, the Air Council, with the consent of the Treasury, hereby fix the prices to be paid to an occupier other than the keeper of a victualling house for accommodation furnished by him at the rates shown in the Schedule to these Regulations.

And the Air Council certify that on account of urgency these Regulations should come into operation forthwith as Provisional Regulations in accordance with the provisions of Section 2 of the Rules Publication Act, 1893.

[undated]

SCHEDULE.

Accommodation, &c., to be provided.	Daily rates payable to an occupier other than the keeper of a victualling house.
Officers of the Women's Royal Air Force.— Lodging and attendance for each officer.	3s.

[*Gazette*, 6th May.]

Board of Trade Order.

REVOCATION OF THE RAW COTTON (PRICES AND RETURNS) ORDER, 1918, IN SO FAR AS IT RELATES TO AMERICAN COTTON.

Notice is hereby given, that as from 1st May, 1919, the Raw Cotton (Prices and Returns) Order, 1918, made by the Board of Trade under Regulations 2F, 2G, and 2J of the Defence of the Realm Regulations, is revoked, and ceases to have effect in so far as it relates to American cotton. The effect of the order in regard to Egyptian cotton is unaffected by this notice.

30th April.

[*Gazette*, 2nd May.]

Ministry of Munitions Order.

THE STEEL AND IRON SUPPLIES CONTROL (GENERAL SUSPENSION) ORDER, 1919.

In reference to the Orders made by the Minister of Munitions, set out in the Schedule hereto, the Minister of Munitions hereby orders as follows :—

(1) The operation of the said Orders is hereby suspended on and after the 1st May, 1919, until further notice.

(2) Such suspension shall not affect the previous operation of the said Orders, or any of them, or the validity of any action taken thereunder, or the liability to any penalty or punishment in respect of any contravention or failure to comply with the said Orders prior to such suspension, or any proceeding or remedy in respect of such penalty.

(3) This Order may be cited as The Steel and Iron Supplies Control (General Suspension) Order, 1919.

29th April.

SCHEDULE.

Title of Order and Date of Issue.

The Steel Supplies (Metallurgical Coke, Iron and Steel) Order, 1916. July 7th, 1916.

The Steel Supplies (Steel Hexagons, Rounds and Squares) Amendment No. 1 Order, 1916. October 31st, 1916.

The Control of Steel Supplies Order, 1916. November 20th, 1916.

The Control of Steel Supplies (Steel Rods and Wire) Order, 1917. February 24th, 1917.

The Wrought-Iron Scrap Order, 1917. March 22nd, 1917.

The Steel Supplies (Tinplates and Terneplates) Amendment No. 2 Order, 1917. August 24th, 1917.

The Steel Supplies (Steel Scrap) Amendment No. 3 Order, 1917. August 28th, 1917.

The Steel Supplies (Metallurgical Coke) Amendment No. 4 Order, 1917. November 27th, 1917.

The Steel Supplies (Steel Plates, &c.) Amendment No. 5 Order, 1917. November 30th, 1917.

The Control of Steel Supplies (Amendment) Order, 1917. December 14th, 1917.

The Tap Cinder, &c., Order, 1917. December 15th, 1917.

The Midlands District Ironstone Control Order, 1918. January 18th, 1918.

The Iron and Steel Scrap Disposal Order, 1918. August 20th, 1918.

The Cast Iron Scrap Order, 1918. August 20th, 1918.

[*Gazette*, 2nd May.]

Food Orders.

THE BREAD ORDER, 1918.

General Licence.

Notwithstanding the restrictions imposed by the above Order [S. R. & O., No. 547 of 1918], bread which has been made less than twelve hours may be sold or offered or exposed for sale or delivered under a contract for sale in England, Wales, and Ireland between the 17th April, 1919, and the 22nd April, 1919, inclusive.

11th April.

THE CREAM ORDER, 1918.

General Licence.

On and after the 12th April, 1919, until further notice cream may be used, sold, supplied and acquired free from the restrictions imposed by the above Order [S. R. & O., No. 1659 of 1918].

12th April.

The following Food Orders have been issued :—

The Bacon and Ham (Prices) Order, 1919, 28th March.

The Greek Currants (Maximum Prices) Order, 1918. Notice under. 1st April.

Order Amending the Potatoes (Scotland) Order, 1918. 1st April.

Order Revoking the Wholesale Milk Dealers (Control) Order, 1918. 4th April.

Order Revoking the Canned Meats (Maximum Prices) Order, 1918. 4th April.

Order Amending the Edible Offals (Maximum Prices) Order, 1918. 7th April.

Order Revoking the Food Control Committees (Milk Requisition) Order, 1917, as amended. 12th April.

Societies.

Union Society of London.

SESSION 1918-19.

The twenty-third meeting of the society was held in the Middle Temple Common Room on Wednesday, the 7th May, 1919, at 8 p.m. The subject for debate was :—" That this House would welcome the application of the elective system to the House of Lords in substitution for the hereditary." Opener : Mr. F. D. Yeatman. Opposer : Mr. A. Safford. The motion was carried.

Law Association.

The usual monthly meeting of the directors was held on 1st May, Mr. W. M. Woodhouse in the chair. The other directors present were Mr. E. B. V. Christian, Mr. P. E. Marshall, Mr. H. B. Nisbet, Mr. G. W. Rowe, and the secretary. The sum of £75 was granted for the relief of deserving applications. The date of the annual general court was fixed for 30th May at 2 o'clock at the Law Society's Hall.

Barristers and Solicitors (Qualification of Women) Bill.

A meeting in support of the Barristers and Solicitors (Qualification of Women) Bill was held at the Central Hall, Westminster, on Monday, the chair being taken by Councillor Edith How Martyn, A.R.C.S., B.Sc. (Women's Freedom League).

The CHAIRMAN said the meeting had the support of the Women's Freedom League, the National Union of Societies for Equal Citizenship, the Fabian Women's Group, Catholic Women's Suffrage Society, the Independent Women's Political Union, the Council of Professional Women, and the National Federation of Women Teachers, representatives of which societies were present. If the profession of the law were

opened to women it was certain that a great advance would have been made, and she thought it would not be long before women would be sitting on the magisterial bench. She believed there was nothing but custom and precedent to be argued against that, and the Lord Chancellor might feel that, with the Bill on the Statute Book, he might well include some women in his next appointments to the magistracy. There would certainly soon be women judges, and very quickly there would be women on juries. It very much amused her to find men putting their houses in the names of their wives in order to avoid serving on juries, but women would be only too anxious to take the duty upon them. Many offices would be open to women with legal training. She thought, further, that it would be more easy to get women returned as Members of Parliament and also for the first division of the Civil Service. Some had hoped, when a partial measure of enfranchisement was passed last year, that nothing more would be heard of the women's suffrage movement, but women would certainly not desist from agitating until they obtained the full equality which they were demanding. The most essential thing was to get women inside the machine, as Members of Parliament, on councils, and so forth. One-half the staffs of Government departments, especially the diplomatic service, should be women. To open the legal profession was one of the strongest steps that could be taken to arrive at that goal.

Mr. HOLFORD KNIGHT, in the absence of Mr. Macmaster, K.C., M.P., who had been announced to bring forward a resolution, but was detained by his duties at the House of Commons, moved: "That this meeting calls upon the Government to give facilities for its passage through the House of Commons to the Barristers and Solicitors (Qualification of Women) Bill, which has already successfully passed through the House of Lords, so that it may become law at the earliest possible date." He said they were not assembled as those without hope. The Bill was not some vague idea which had yet to be incorporated in terms represented by the House of Commons. The Bill had passed through its stages in the House of Lords, and if one had asked five years ago where the most serious opposition to the admission of women would have been met with the answer would have been in the House of Lords. The ex-Lord Chancellor, Lord Finlay, who had himself in the final stages of his official career been in unabated opposition to the admission of women, had remained silent when the Bill was finally dealt with by the House of Lords, except to enter a protest against some of the minor points made by the Lord Chancellor when speaking in its support. The Lord Chancellor, who had been the principal opponent so far as his branch of the profession was concerned, had completely reconsidered his position, and he was now one of the foremost supporters of the measure. When they considered that gentlemen who in past years resisted the principle of the admission of women were now prepared to support it, they must take into account the tremendous effect which the war had had in the matter. The war had opened up to women in this country various occupations and callings, and they had filled those occupations and callings so well that the arguments which had been urged against their so doing had been completely silenced; and, in the Lord Chancellor, the supporters of the Bill had a stout friend who would unquestionably be one of its leading sponsors to victory. He had been desired by Lord Buckmaster to give a message to the meeting. He had seen Lord Buckmaster that afternoon, and his lordship had expressed his great pleasure that the meeting was being held. He had said he wished the meeting to know that he welcomed every assistance that could be forthcoming to render effectual any efforts he had been able to make in this cause. So the meeting were not asked to give their support to a mere academic question, but to something which had actually reached to success. On several occasions the Prime Minister had himself indicated his acceptance of the principle of the Bill, and the Lord Chancellor and the legal House of Commons had indicated their intention to provide facilities for its passage. The fact that so many women's societies had joined together in the demand that the Bill should speedily pass into law was an indication not only of the representative character of the demand, but of the volume of feeling in the country which was behind it. In 1913 he had proposed a resolution at the annual meeting of the Bar approving of the admission of women to the legal profession. That resolution had been the occasion of the largest attendance ever made at the meeting. Barristers attended from all parts of the country, even from the remotest islands of the Hebrides, for the express purpose, as it appeared, of voting against the resolution. In 1917 he had again appealed to the Bar at the annual meeting, in the light of the experience which had been furnished of the capacity of women, and had asked that they should at last do the right thing and admit women to their profession. But they had hesitated to do so, notwithstanding that they had been counselled to that effect in the leader columns of the *Times* of the previous day. They were not in favour of reconsidering their attitude of opposition, and the tendency of opposition had become more marked as time went on. But at this moment it was only right that, in the interest of the Bar it should be said, one was entitled, in view of the course taken by the Lord Chancellor and by Lord Buckmaster, to expect that the Bar would cease their opposition. These were days when the demand of people in every part of the globe was for justice, and surely it was the desire of all right-minded men and women that the desire should be satisfied. His desire was that, as we confronted the new age, we should revise our old arrangements so as to conform to the spirit and the work of the new age, and should take care that the service of justice in the Empire should be based on true foundations. That service must be opened to every fit man and woman

ROYAL EXCHANGE ASSURANCE.

INCORPORATED A.D. 1720.

FIRE, LIFE, SEA, PLATE GLASS,
ACCIDENT, BURGLARY, LIVE
STOCK, EMPLOYERS' LIABILITY,
ANNUITIES, THIRD PARTY,
MOTOR CAR, LIFT, BOILER,
FIDELITY GUARANTEES.

THE CORPORATION WILL ACT
AS TRUSTEE OF WILLS AND
SETTLEMENTS, EXECUTOR
OF WILLS.

Apply for full particulars of all classes of Insurance to the Secretary—

HEAD OFFICE : ROYAL EXCHANGE, LONDON, E.C. 3.

LAW COURTS BRANCH : 29 & 30, HIGH HOLBORN, W.C.1

who desired to enter it. He was certain that there were great changes to be brought about in Governments before this international desire for justice could be effected, and he was certain these changes were to be arrived at only by the efforts of persons in the several States to bring about such a reorganisation of the spirit of justice as would conform to the best traditions of the country. The demand was that there should be open to women that part in the service of justice which was their due. It was a part they could play with advantage to the country, and a part which the Government of the day had promised to provide.

Miss E. E. FROUD (National Federation of Women Teachers) seconded the motion. She said women had the vote and would soon be going into Parliament, and as they would make the laws they ought to have the right of administering them. They would make the laws, not in the jargon in vogue at present, but in language which anyone could understand. Then if they could choose the law-makers and could make the laws, there was no logical reason why they should not interpret them and become lawyers. Men's laws were not just and fair between men and women. Men did not, as a rule, understand the elementary features of life. In all legal matters, as things were at present, women had to go to men—who were their opponents—for advice, and to men judges. They wanted the sympathy of the mind of the trained legal woman. Women wanted to climb to any height for which they had the ability, and they claimed that every occupation and calling should be thrown open to them. That would be for the good of the world.

Mr. WILLIAM LUNN, M.P., said there were not many lawyers present—they were not very anxious to hand over to women the opportunity of joining their profession. He was not so sure the Government were at the back of the Bill, indeed, he had come to the meeting with his mind made up that the Government did not intend to give facilities for passing the Bill in the House of Commons. He did not think the Government would extend any facilities to women unless they were forced, and there would have to be more fight in women to get the reforms they asked for. He was convinced that one strong reason why lawyers had opposed the admission of women was the fear that it would be taking the bread from their own mouths. He could say that the Labour party were, he believed absolutely every member, in favour of the Bill. He hoped to see women in Parliament, and that the Treasury Bench should be occupied by them. He moved to add to the resolution: "This meeting asks the Prime Minister, or the leader of the House of Commons, to receive a deputation of its number."

Miss HELENA NORMANTON spoke of the objections made to the entry of women into the medical profession in the "forties" and "fifties," objections which had all been falsified, and she asserted that the arguments in vogue to-day against their entering the legal profession would prove equally unfounded. If women were by nature and temperament, as was asserted, unsuitable for the Bar and the Bench—and, after all, they had not yet proved their suitability—let the Lord Chancellor take a number of fair normal examples of women and turn them into justices of the peace. If they proved such awful failures, that would be a substantial argument. She thanked the men lawyers for what they had done in the direction of opening the legal profession to women. There had been very little to parallel that in the action of the medical men with regard to the admission of women to their profession.

Mrs. FINLAYSON GAULD (Catholic Women's Suffrage Society) urged that women had done much for the medical profession, and asserted that women lawyers would do much for the legal profession.

Mr. E. A. BELL, speaking as a member of the solicitors' branch of the profession, said that, during the last five, he might say ten, years, much of the legal work of the country had been performed by women. In the Public Trustee's Office the machinery dealing with trusts, the administration of the estates of infants, the necessary negotiations for the carrying into effect of the wills of deceased persons, was looked after by women; and there were employed in that office alone 300 women. He had heard very strong encomiums by the Public Trustee

himself as to the way the work was done, especially during the war, when many of the male staff were absent with the Forces. When the subject of the admission of women was brought before the Law Society in general meeting some time since it was ventilated in a very close atmosphere—the majority of the members said nothing, but voted dead against it. But at the last general meeting of that society, as the result of what he thought to be a mistaken view, namely, that women should be rewarded for the work they had done during the war, a resolution was passed that no opposition should be made to the Bill now before Parliament. Women, he asserted, were admirably fitted for some branches of the law, much more so than men, such as the custody of children. It was a scandal that children's courts should be presided over by men, and that men practitioners, engaged by the fathers of the children, should be brought into those courts. Was not that a proper case where the women should practise the law? He could give many instances, such as where breach of promise actions were concerned, where a woman would be far better fitted to take up a case than would a man. If a woman had the ability to act as a lawyer, what possible reason could there be why she should not do so?

The motion, with the addition suggested by Mr. Lunn, was unanimously adopted.

Valuers and the Acquisition of Land (Assessment of Compensation) Bill.

The following letter from the President of the Auctioneers' and Estate Agents' Institute has appeared in the *Times* (19th April):—

Sir.—I am desirous, as President of the Auctioneers' and Estate Agents' Institute, to draw attention to the following provisions of the Acquisition of Land Bill:—

(1) That the referees and valuers shall be debarred from private practice and all connection therewith.

(2) That the remuneration and length of service of the referees shall be determined by the Treasury.

With regard to the first of these provisions it is urged that to preclude the valuer from private practice will debar him, to a large extent, from keeping abreast of the changes in value which are constantly taking place in the property market. It is felt that nothing but actual personal dealing with the valuations and sales of estates will enable a valuer to follow the subtle and rapid changes which present themselves, particularly under the conditions which now exist, and which must prevail for some time to come. A comparison has been made between the valuers, for the purpose of the Bill, and His Majesty's judges; the analogy, however, appears fallacious. A judge deals with law and precedent, which is more or less fixed, while a valuer has to do with something which shifts and changes with every movement of the money and estate markets.

With regard to the second point it is urged that to give the Treasury power to put an end to the appointment of a valuer is contrary to the spirit of the Bill; on the one hand, impartiality in a valuer is essential; while, on the other, it is proposed, even in cases where the Government is concerned, to place in the hands of one party to the issue which the valuer has to decide not only the amount of his remuneration but the power to remove him.

It is strongly felt that the most desirable plan is to select referees from men in private practice, but if this cannot be, then that the Government at least should place the engagement and dismissal of the referees in the hands of a body independent both of the purchaser and the vendor. It is also urged that if the matter proceeds on the basis of the Bill as at present drafted, it will be difficult to secure the services of the best men, who would hesitate to accept an appointment of uncertain duration, with the prospect of this being terminated after they have relinquished their private practice.

W. H. WELLS.

34, Russell-square, London, W.C. 17th April.

Canadian Mission in London.

We have received the following statement as to the constitution and activities of the Canadian Mission, which has recently been established in London at 1, Regent-street, S.W. 1, by the Dominion Government:—

The Mission was constituted by an Order of the Canadian Privy Council in November, 1918, and Mr. Lloyd Harris was appointed chairman of the Mission. Mr. Harris is a Canadian business man, who has a wide knowledge of the new industrial Canada, which is one of the products of the great war. He rendered invaluable service to the Dominion and to the Allied cause as head of the Canadian War Mission in Washington, and it was at the personal request of Sir Robert Borden, the Canadian Premier, that he consented to undertake his present duties.

The objects of the Mission are briefly:—

(a) The serious tonnage position arising out of the war, coupled with the numerous restrictions put in force, both in the United Kingdom and

THE MIDDLESEX HOSPITAL.

WHEN CALLED UPON TO ADVISE AS TO LEGACIES, PLEASE DO NOT FORGET THE CLAIMS OF THE MIDDLESEX HOSPITAL,
WHICH IS URGENTLY IN NEED OF FUNDS FOR ITS HUMANE WORK.

in Canada, on import and export trade, tended to sever numerous old connections which had existed for generations between the Mother Country and the Dominion. It is one of the duties of the Mission to study the question at first-hand and to devise the means of re-establishing the traditional trade.

(b) A great work of reconstruction and reorganisation must be undertaken in Europe during the next few years in order to repair the devastating effects of the war. Raw materials, etc., will be necessary for this work, and many articles required can be obtained from Canada. The Mission hopes by means of negotiations with the Governments of the countries concerned to make arrangements for the supply of such goods to the advantage of all interests involved. It is further considering how by a system of credits to assist the Governments in purchasing the materials.

(c) The Mission is convinced that the resettlement of Europe is largely dependent on sufficient supplies of food being available and distribution being properly organised. The food can only be obtained in two ways:—

(1) By imports from countries having margins for export; and

(2) By increased production in Europe itself.

Canada has large supplies which she is willing to place at the disposal of Europe, and, moreover, by reason of the fact that she has always specialised in the manufacture of agricultural machinery and implements, she is in a position to come to the assistance of the nations of Europe in their endeavours to produce supplies within their own borders.

In addition to foodstuffs of every description, Canada has available for export the following goods:—

Paper and paper manufactures.

Asbestos.

Lumber.

Iron and steel manufactures.

Wood manufactures, including pulp.

Copper.

Automobiles and other vehicles.

Gold quartz.

Gasoline launches.

Silver.

Drugs and medicinal chemicals.

Flaxseed.

Leather and leather manufactures.

Nickel.

Hides.

Coal.

Clothing.

Aluminium.

Furs.

Agricultural implements.

Calcium carbide.

Canada seeks above all other things to develop a larger interchange of trade with the Mother Country, and indeed with all parts of the Empire. Canada has large markets to offer British manufacturers, for she is a large buyer. Canada, too, feels that she can supply to this country many of the materials and manufactures which formerly were bought by Britain from the Central Powers.

The offices of the Mission are at 1, Regent-street, S.W. 1, and its personnel includes, besides Mr. Lloyd Harris, several other prominent Canadian business men who are well acquainted with the present industrial and economic position in Canada. They will at all times be willing to advise persons in the United Kingdom desirous of obtaining information with regard to Canadian trade.

Lord Reading's Return.

A message from the *Times* correspondent, dated 2nd May, says:—

Lord Reading, who is shortly returning to England, was the guest of honour last night at a banquet given by the Pilgrims' Club. The occasion was the last of a series of farewells which friends of the close understanding between the English-speaking nations have given to the Ambassador. The following message was read by the chairman, Mr. Chauvel Depew:—

I sincerely thank the Pilgrims and their distinguished guests, who on the occasion of the farewell banquet to Lord Reading have conveyed to me in such gratifying terms the expressions of their affection and good will. I rejoice to think that at the close of my Ambassador's special mission the clouds of war, which at its commencement overshadowed the world, are now disappearing, and I look forward not only to the assurance of a lasting peace, but also to an enduring and steadfast brotherhood of our two great English-speaking nations.—GEORGE, R.I.

Messages were also read from the Duke of Connaught, Mr. Lansing, and the British Pilgrims' Club.

Industrial Insurance Inquiry.

Sir Auckland Geddes in a written Parliamentary answer, states that the composition of the Committee on Industrial Insurance will be as follows:—

Lord Parmoor, K.C.V.O., K.C.

Mr. H. S. Cautley, M.P.

(Chairman)

Major Evan Hayward, M.P.

Mr. W. T. Carr, M.P.

Mr. John Hodge, M.P.

together with Mr. H. A. Payne, C.B. (Controller of Companies Department, Board of Trade), Mr. G. Stuart Robertson (Chief Registrar of Friendly Societies), and Sir Alfred W. Watson (Chief Actuary to the National Health Insurance Joint Committee).

The terms of reference will be:—"To inquire into the business carried on by industrial assurance companies and collecting societies exclusive of the issue of life assurance policies involving the payment of sums exceeding £50 on the death of the assured and of insurance business under the National Health Insurance Act, and to report whether any amendment of the law is desirable."

Companies.

The Guarantee Society, Limited.

The directors of the Guarantee Society (Limited) announce that steps are being taken to transact general accident business, the Society's operations thus embracing all classes of insurance except life and marine.

Alliance Assurance Company.

The directors of the Alliance Assurance Company, Limited, have resolved to declare at the annual general court, to be held on 28th May, 1919, a dividend of twelve shillings per share (less income tax) out of the profits and accumulations of the company at the close of the year 1918. An interim dividend of five shillings per share (less income tax) was paid in January last, and the balance of seven shillings per share (less income tax) will be payable on and after the 5th July next.

Law Students' Journal.

The Law Society.

INTERMEDIATE EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Intermediate Examination, held on 9th and 10th April, 1919. A candidate is not obliged to take both parts of the Examination at the same time.

First Class.

Godbold, Thomas Edward.

Passed.

Acock, John Hodson.
Barker, Osmond Turberville.
Carr, James Henry.
Collins, John Lissant, B.A., Oxon.
Green, Frederick Charles.
Hincks, Josiah.
Loring, Percy.
Meyer, Eugene.

Murray, Gordon.
Pigot, William Gordon.
Raybould, George Beach.
Sutton, Albert Edward.
Thomas, John Gwynne.
Welch, Eric Staney.
Whetnall, Dennis Clive.
Williams, Albert Victor.

The following candidates have passed the Legal portion only:
Griffith, Samuel Rhys.
Hall, Geoffrey Hugh.
Martin, Harold William.
Moxon, James William.
Silkin, Lewis.

Number of candidates, 40; passed, 26.

The following candidates have passed the Trust Accounts and Book-keeping portion only:

Adams, William.
Arch, Joseph.
Ashton, Charles, M.A., Victoria.
Barlow, Richard Maxwell.
Bates, Alfred.
Beck, Reginald Arthur.
Bennett, Edward.
Bennett, Guy Whiteman.
Bishop, Gerald.
Blackburn, Leonard Arthur.
Briant, Arthur James.
Brown, Alfred Williamson, LL.M., Liverpool.
Burke, George Bernard.
Bush, Graham Shurmun.
Byrd, Evelyn Hook.
Carlisle, Henry Barry, B.A., LL.B., Cantab.
Cartmell, Cyril, B.A., London.
Chambers, Leslie Bert.
Clark, Malcolm.
Clarke, Geoffrey Pearn.
Cochrane, Donald Henry.
Colwill, Eric Richard.
Coulby, Charles Douglas.
Coutts, Douglas Freeman.
Darcy, Richard Hard.
Davenport, Harold, B.A., Cantab.
Davies, Henry Howells.
Davies, Noel Hier.
Davies, Thomas Rees.
Davies, Walter Everett.
Day, George Lewis, M.A., Cantab.
Derrett, Charles Edward.
Edyvean-Walker, Norman.
Edwards, Gerald Bracton, B.A., LL.B., Camb.
Elliott, John Randal.
Finch, George Fladgate.

Fraser, John Hermann.
Fyson, Leonard William.
Hall, John Philip.
Hetherington, William.
Hicks, Edward Jeffery, B.A., Cantab.
Horniblow, Ernest John, LL.B., London.
Hudson, Norman, M.A., Cantab.
Hurrell, Hugh Swann.
Ingham, Percival Arthur.
Jobling, George William.
John, David Moy.
Jones, Edward Oliver.
Kenworthy, Charles Houldsworth, B.A., Cantab.
Kenyon, Wilson.
Ladds, Charles Clarence.
Lightbound, Joseph Benedict Bradley.
Locic, Edmund.
Mackean, Andrew Neill.
Mann, Philip Dal'a.
Middleton, John Leam.
Miller, Gerald Ernest Bruce.
Moore, Thomas Eric Lyndon.
Morten, Hamish Macpherson.
Mossop, George Holmes.
Nalder, Frank William.
Nightingale, Ralph Kenneth Taylor.
Oddie, Wilfrid Philip.
Osley-Smith, Gerald.
Paterson, John Crisp.
Peace, Geoffrey Littlewood.
Potter, Arthur Cyril.
Pratt, Edwin Amos.
Price, William Ewart.

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Reckitt, Charles Edward Hay, B.A., Oxon.	Topping, Alexander Ross, M.A., LL.D., Cantab.
Riley, Alfred Henry Wilkinson.	Va'e, John.
Robinson, Geoffrey Nicholas.	Van Deuten, Henry John, M.A., LL.B., Cantab.
Rogers, John Percival.	White, Charles Frederick.
Rubinstein, Ronald Francis.	Whiteside, Harold Oxendale.
Rutter, Clarence Leslie.	Wilkinson, Bertie Edward.
Scammon, Wilfrid Stanley, LL.B., London.	Williams, John Lias Cecil.
Smith, Graham.	Williams, Nicholas Thomas.
Stemp, Leslie Fawcett, B.A., London.	Williams, Norman Gloster.
Tanner, Laurence Edgar, M.A., Cantab.	Wood, Arthur Henry.
Taylor, Arnold Fred.	Wolfsden, Joseph Richardson, LL.B., Liverpool.
Thomas, Donald Woodroffe.	Woodroffe, Geoffrey Edward.
Thomas, Oliver Stephen.	Woolcombe, Humphrey William.
Folhurst, Claud Charles.	Wright, Frederick Markham.

Number of candidates, 121; passed, 115.

By Order of the Council,

E. R. COOK, Secretary.

Law Society's Hall, Chancery-lane, London, W.C. 2.

2nd May, 1919.

FINAL EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Final Examination, held on 7th and 8th April, 1919:—

Adam, Charles Clements.	Dixon, Percy.
Baggaley, Geoffrey Thomas.	Durant, William Maitland, B.A., LL.B., Cantab.
Bailey, Brian Grierson.	Dyson, Eric.
Bax, Percy Alwyne.	Emsley, Cecil Howard, B.A., Oxon.
Benedict, Arthur James.	Ferriman, Arthur Leslie.
Bonney, William Charles.	Field, Edmund Ventris.
Booth, Gerald Astley.	Ford, William.
Booth, Holland.	Fordham, Frederick Ewart.
Boyle, Alan Anderson.	Francis, Thomas William.
Brookes, James Henry.	Gentle, Francis Stewart.
Butt, John A'eo Steuart.	Gill, Edwin Henry.
Campbell, Colin.	Hall, Cecil William.
Carden, Darcy.	Hallett, Leonard James.
Clark, John Evelyn, B.A., Oxon.	Hallinan, Charles Stuart.
Cockin, George Harold.	Hattrell, John Alexander.
Craig, Percival Jethro.	Hemming, George Benjamin.
Davies, Arthur Russell.	

Higman, Bernard Drake.
Hillier, Alfred Charles.
Hindle, Tom Townley.
Holman, Alexander McArthur, B.A., Cantab.
Holmes, Newby.
Hopkins, Henry.
Hopwood, John Gilbert.
Howe, Philip, LL.B., Sheffield.
Ingis, Cecil George.
Johnston, Howard Richmond.
Kay, Frederick Wylie.
Lake, Arthur Bernard Marshall.
Marsh, George.
Moreing, Adrian Charles, B.A., Cantab.
Mottershead, Harry.
Newton, Edgar Henry.
Newton, Frank Leslie.
Nichols, Basil George.
Ollard, John William Arthur.
Percival, John Lakeman, LL.B., Sheffield.
Potel, Joseph George.
Pringle, Walter Robert Howe.
Prole, John Cyril.
Read, Charles Henry.
Reynolds, David.

Number of candidates, 85; passed, 83.

HONORARY DISTINCTION.

The Examination Committee recommend the following as being entitled to honorary distinction. The name of the solicitor to whom the candidate was articled follows the name of the candidate:—

First Class.

Youde, William Fergus (Mr. Cecil Plumbe Smith, of the firm of Messrs. Walker, Smith and Way, of Chester).

Second Class.

Ferriman, Arthur Leslie (Mr. Edwin Henry Coe, of the firm of Messrs. Agar-Hutton and Coe, of London).

Hemming, George Benjamin (Mr. Stanley Jack Rubinstein, of the firm of Messrs. Rubinstein, Nash and Co., of London).

Rowan, Thomas, LL.B., London (Mr. Joseph William Ellis, of the firm of Messrs. Bickersteth, Aglionby and Hazel, of London).

Woolf, Alexander Susman (Mr. William Sutton, of Newcastle-upon-Tyne).

Third Class.

Bonney, William Charles (Mr. Maxwell Ruthven Thornton, of the firm of Messrs. Morse, Hewitt, Walter and Thornton, of London).

Booth, Holland (Mr. Howell Lang Coath, of Swansea).

Boyle, Alan Anderson (Mr. William Boyle, of Liverpool).

Cockin, George Harold (Mr. Thomas Darby Hickman, of Old Hill).

Davies, Arthur Russell (Mr. Walter Pierce Davies, of London).

Field, Edmund Ventris (Mr. Cecil Brodrick, of the firm of Messrs. Bell, Brodrick and Gray, of London).

Fordham, Frederick Ewart (Mr. Robert Hesilrigge Buckley, of Leicester).

Higman, Bernard Drake (Mr. Henry Wheeler Higman, of St. Austell).

Hindle, Tom Townley (Mr. Gilbert Edwin Sprake (deceased) and Mr. David Lewis Sprake, both of the firm of Messrs. D. L. Sprake and Son, of Accrington).

Hopkins, Henry (Mr. William Alfred Pearson, of York, and Messrs. Hamlin, Grammer and Hamlin, of London).

Howe, Philip, LL.B., Sheffield (Mr. Albert Howe, of the firm of Messrs. Howe and Co., of Sheffield).

Kay, Frederick Wylie (Mr. Tom Wylie Kay, of Blackpool).

Marsh, George (Mr. Thomas Withers, of the firm of Messrs. Withers, Benson, Birkett and Davies, of London).

Robinson, Sidney Herbert (Mr. Thomas Wallace Robinson, of the firm of Messrs. Wallace Robinson and Morgan, of Birmingham).

Thomas, Clarence (Mr. Ernest Martin Clason Dähne, of Swansea).

Thornton-Jones, Henry William (Mr. John Glynne Jones and Mr. William Thornton Jones, both of Bangor).

Walmsley, George (Mr. Thomas Woodcock, of the firm of Messrs. Woodcock and Sons, of Haslington).

Wright, Percival George (Mr. Thomas Hodgson Mundell, of London).

The Council of the Law Society have awarded the following prizes of books:—

To Mr. Youde: The Daniel Reardon prize (value about £25) and the Clement's Inn prize (value about £10).

To Mr. Ferriman: The John Mackrell prize (value about £9).

The Council have given Class Certificates to the candidates in the First, Second and Third Classes.

The Sheffield Prize (founded by Arthur Wightman, Esq.).

The Council have awarded the above prize (value about £30) to Mr. Youde.

By Order of the Council,

E. R. COOK, Secretary.

Law Society's Hall, Chancery-lane, London, W.C. 2.
2nd May, 1919.

Robinson, Sidney Herbert.
Rowan, Thomas, LL.B., London.
Rowley, William James.
Smith, Alfred Parton.
Smith, Frederick Henry.
Snape, Sidney Frank.
Spicer, Arthur Charles Newton, M.A., Oxon.
Taylor, Eric.
Tenquee, George Shui Tai.
Thomas, Clarence.
Thornton-Jones, Henry William.
Townson, Eric, LL.B., Victoria.
Trower, William Gosselin, B.A., Oxon.
Tull, George John Daniel.
Walker, George Rollo Selborne.
Walmsley, George.
White, Ronald Jennings.
Wigan, Robert.
Wilson, Geoffrey Francis Edward.
Winterbottom, Benksin Thomas.
Wood, Edward Hamilton.
Woolf, Alexander Susman.
Wright, Cyril Frederick.
Wright, Percival George.
Youde, William Fergus.

Legal News.

Changes in Partnerships.

Dissolutions.

SYDNEY HERBERT JARVIS and JAMES GORDON JEUDWINE, solicitors (Powell, Jarvis and Jeudwine), 44, Broad-street, Newtown, Montgomery. January 31. The said Sydney Herbert Jarvis will continue to carry on the said practice under the style or firm of Powell, Jarvis and Co.

NATHANIEL JOHN GRAHAM RAVENOR and HENRY TEMPLE RAVENOR, solicitors (Ravenors), Witney and Bampton, Oxford. March 25. The said Nathaniel John Graham Ravenor and Robert Frederick Cuthbert, of Witney aforesaid, solicitor, will continue to carry on the said business in partnership under the style or firm of Ravenor and Cuthbert.

EDWARD LYON TAYLOR, WALTER STANDING and LYON WATSON TAYLOR, solicitors (Standing, Taylor and Co.), 1, King-street, Southgate, Rochdale. December 31. Edward Lyon Taylor and Lyon Watson Taylor will continue the business under the same style or firm of Standing, Taylor and Co. [Gazette, May 2.

JOHN THEODORE GODDARD, FRANK LEYDEN SARGENT and ARTHUR GEORGE ANDERSON, solicitors (Theodore Goddard and Co.), 10, Servants'-inn, Temple. September 29. Such business will be carried on in future by the said John Theodore Goddard and Frank Leyden Sargent.

ARTHUR HILDEBRAND RAMSDEN-TAGORE and FREDERIC HERBERT RAMSDEN, solicitors (Ramsden and Co.), 85, Gracechurch-street. April 30. The said Arthur Hildebrand Ramsden-Tagore will in future practise under the style or firm of Ramsden-Tagore and Co, and the said Frederic Herbert Ramsden under the style or firm of F. H. Ramsden and Co., each at the above-mentioned address.

JOSEPH EDWARD DANTHORPE STICKNEY and BASIL KELSEY BARTON, solicitors (Stickney and Barton), Hull. May 1. [Gazette, May 6.

Information Required.

WILL WANTED.—(Farnham and District).—Any solicitor having made the will of Richard Meiland Short, of Joyce Cottage, Farnham, retired coachman, who died 6th April last, is requested to communicate with Hutchings and Kennaway, solicitors, Teignmouth.

General.

In the House of Commons, on Tuesday, Mr. Clement Edwards asked the Under-Secretary for Foreign Affairs whether he could state whether the Government had come to any decision as a result of the negotiations in regard to the formal recognition of Finland as an independent republic. Mr. Cecil Harmsworth: His Majesty's Government have now recognized the independence of Finland.

In a letter to the *Times* (5th inst.), Sir Harry Poland, K.C., says:—"It appears from the *Times* of 2nd May that Mr. Bottomley suggested that an additional source of revenue might be derived by putting 'a simple tax' on all advertisements—not only on posters, but on advertisements in newspapers. The question as to the desirability of imposing a tax on advertisements in newspapers was fully discussed and decided in 1853, when Mr. Gladstone was Chancellor of the Exchequer. Mr. Milner Gibson in April in that year moved a resolution for abolishing the advertisement duty, which was then 1s. 6d., and this was carried against the Government by 200 to 169."

Mr. James Edmund Haselwood, of Richmond-terrace, Brighton, solicitor, who died on 11th February, has left £42,724. The following are among the testator's bequests:—£500 each to the Brighton and Sussex Natural History and Philosophical Society, the Royal Alexandra Hospital for Sick Children, and the Brighton, Hove and Preston Dispensary; £300 each to the Brighton, Hove and Sussex Ear and Throat Hospital and the Sussex Eye Hospital; £600, certain furniture and an annuity of £104 to his housekeeper; and £500 to a clerk.

Judge Walworth Roberts, of the Clerkenwell County Court, has consented to continue to act as a chairman of the Interim Court of Arbitration under the Wage (Temporary Regulation) Act, 1918, until the August vacation of the Clerkenwell County Court, after which he hopes to resume his judicial work. The Lord Chancellor has given his sanction to this arrangement.

The *Times* (Trade Supplement, 3rd inst.) understands that the Government intends to hold an early inquiry into the whole question of trade marks, and that the much-debated project of the desirability of a mark of origin will then be fully considered. The last attempt to consolidate the Trade Mark Law of the country proved so unpopular that the measure was among those conveniently jettisoned at the end of the session. It is now proposed to get the views of actual business men, presumably with a view to further attempts at legislation. The question of the mark of origin has been discussed in these columns again and again. Quite apart from the advantages and, possibly, disadvantages of the registration of such a mark, the practical difficulties in many lines of business have never been met. It would seem obvious that it is not sufficient to make out a case—however strong—for such a project unless at the same time it can be shown how it can be carried out practically.

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Date.	EMERGENCY ROTA.	APPEAL COURT NO. 1.	Mr. Justice EYRE.	Mr. Justice SARGANT.
Monday May 12	Mr. Church	Mr. Leach	Mr. Borrer	Mr. Goldschmidt
Tuesday ... 13	Farmer	Church	Goldschmidt	Leach
Wednesday ... 14	Jolly	Farmer	Leach	Church
Thursday ... 15	Syngle	Jolly	Church	Farmer
Friday ... 16	Bloxam	Syngle	Farmer	Jolly
Saturday ... 17	Borrer	Bloxam	Jolly	Syngle

Date.	Mr. Justice ASTbury.	Mr. Justice YOUNGER.	Mr. Justice PETERSON.	Mr. Justice F. O. LAWRENCE.
Monday May 12	Mr. Bloxam	Mr. Syngle	Mr. Jolly	Mr. Farmer
Tuesday ... 13	Borrer	Bloxam	Syngle	Jolly
Wednesday ... 14	Goldschmidt	Borrer	Bloxam	Syngle
Thursday ... 15	Leach	Goldschmidt	Borrer	Bloxam
Friday ... 16	Church	Leach	Goldschmidt	Borrer
Saturday ... 17	Farmer	Church	Leach	Goldschmidt

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, May 2.

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London Gazette.—TUESDAY, May 6.

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THE Q.E.D. SINDICATE, LTD. (IN LIQUIDATION).—Creditors are required forthwith to send in their names and addresses, and particulars of their claims, to Rudolph I. Marsden, 18, Eldon-st, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, May 2.

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General Engineering Co. (Hornsey), Ltd. North of Brazil Finance and Development Co., Ltd.
W. H. Rogers & Co. (Hanley), Ltd. Chemicals and Dyewares, Ltd.
St. John's Gate (Clerkenwell) Co., Ltd. Royal Sovereign Steamship Co., Ltd.
West End Chambers, Ltd. Shapards Chemical Works, Ltd.
Trevelyan Temperance Hotel Co. Shakespeare Picture Palace Co., Ltd.
(Leeds), Ltd. Spotland Building Co., Ltd.
A. Vernon Ward. (Consolidated), Ltd. Kirkbride Moss Litter Co., Ltd.
Smith & Butler, Ltd. Forest Shipping Co., Ltd.
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London Gazette.—TUESDAY, May 6.

S. Diamond, Ltd. Oliver's Dairies, Ltd.
George Schulte & Co., Ltd. Edible Products Co., Ltd.
Roker Theatre Co., Ltd. Bigrigg Mining Co., Ltd.
Villiers Electric Theatre Co., Ltd. San Antonio Iron Ore Co., Ltd.
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London Gazette.—FRIDAY, April 25.

LAST DAY OF CLAIM.

- ARRY, FREDERICK, York. June 1. Holby & Procter, York.
BEVIS, RICHARD, Verney-rd, North Camberwell. May 20. H. P. Russell, Bexley Heath.
DAVIS, GEORGE LEIGH BLAKEMAN, Wanstead Park-av, Manor Park. May 30. Kilnsby, Son & Edwards, East Ham.
BOFFET, JOHN, and BOFFET, EMMA, Hurleston, Chester. May 13. Samuel Hayes, Hanley.
BOND, WILLIAM, Remsgate, Motor Engineer. May 31. Robinson & Allfree, Ramsgate.
BURNMAN, ROBERT MOYLE, Doughty-st, Bloomsbury. May 31. Moon, Gilks & Moon, 24, Bloomsbury sq.
CRAPPLE, FREDERIC NORTHCOTE, Great St. Helens. June 24. Armitage, Crapple & Co., 6, Great St. Helens.
DOBIE, JOHN ROBERT, Teddington, M.D. May 29. Deacon & Co., 9, Great St. Helens.
DONALDSON, ROSA EMMA, Upper Gloucester-pl. June 9. Agar-Hutton & Co., 6, Princes-st.
FARRINGTON, MARY, Goldthorpe, near Rotherham. June 1. Fisher & Co., Doncaster.
FRANCIS, EDWARD, Aintree, Liverpool. Fernside-nd, Balham, Grocer. May 19. Miller, Taylor & Holmes, Liverpool.
GODWIN, CHARLES WILSON, Fernside-nd, Balham, Grocer. May 23. H. Reason Pyke, LL.D., Upper Tooting-pk.
GOULD, FREDERICK, Wincanton, Somerset, Farmer. May 22. Nalder & Littler, Shepton Mallet.
HEPTINSTALL, MARY ANN, Newton-le-Willows, Lancaster. June 6. Hobt, Bygott & Sons, Crewe.
HILLINGDON, Rt. Honble. CHARLES WILLIAM, Baron, Hillingdon, Middx. June 7. Murray, Hutchins & Co., 11, Bircham-in.
HODGKINSON, GEORGE ARTHUR, Bognor. May 30. Yarde & Loader, 1, Raymond-biggs.
HOLBROOK, LOUISA, Acton. June 5. Chester, Broome & Griffiths, 36, Bedford-row.
HUMBLE, MARGARET ANNIE, 87, Abbes-on-Sea, Lancaster. May 23. J. Ogden Hardicker & Henson, Manchester.
JONES, ALICE, Wigan. May 31. Leo Kennedy & Glover, Ormskirk.
KELLY, JOHN JOSEPH, Sefton-Isle, Wine Agent. May 30. Trinder, Capron & Co., 136, Leadenhall-st.
LARIS, EMMA, Nottingham. May 24. Beaumont, Son & Ridgen, 33, Chancery-ls.
LOWE, JAMES WALTER, Chapel-en-le-Frith, Derby. Barrister-at-Law. May 17. A. & G. W. Fox, Manchester.
MARSHALL, WILLIAM BROWN, Monton, Eccles, Lancs., Merchant. May 31. E. Lorimer Wilson, Manchester.
MILLER, HENRIETTE LOUISA, Ensworth, Southampton. July 1. Gunner & Sons, Bishop's Waltham.
MULLINS, WILLIAM EDWARD, Lyndhurst-gdns., Hampton. July 1. Gunner & Sons, Bishop's Waltham.
OWEN, CATHERINE, Clynnog, Carnarvon. May 20. David G. Jones, Carnarvon.
PARKIN, GEORGE FREDERICK, Headingley, Leeds. May 31. Wm. Bateson, Leeds.
PATTEN, CHARLES ARTHUR, Ealing. May 25. W. Gipps Kent & Son, II, Gray's inn-pl.
PRESCOTT, THOMAS, Birkdale. May 26. G. Musgrave Peck, Wigan.

ROCKE, ELIA LANTAN CLEMENTS, Linden-gr., Peckham Rye. June 10. Baddeleys & Co., 77, Leadenhall-st.
 RUNTON, HENRY, Kingston-upon-Hull, Pilot. May 23. Shackles, Dunkerly & Barton, Hull.
 SPINE, FREDERICK WALTER, Bridlington. May 29. William J. Stuart, Hull.
 SYMONDS, VERNON FRANCIS, Pall Mall. May 31. A. H. K. Squire, 8, Union-st., Old Broad-st.
 VESEY, JAMES PUTT, Acton, Master Mariner. May 25. Lowless & Co., 29, Great St. Helens.
 WALTERS, MATTHIAS, Stratford-upon-Avon, Warwick. May 25. Robert Lunn, Stratford-on-Avon.
 WILLIAMS, RICHARD JOSEPH, Clydach, Carnarvon. May 20. David G. Jones, Car-dyfwr.
 WORTINGHAM, THOMAS, Clayton Bridge, Manchester. May 20. J. Ogden Herdicker & Hanson, Manchester.
 WRIGHT, EDITH LILIAN MARGUERITE, Abinger, Surrey. May 31. Ince, Colt & Co., Fenchurch-st.
 WRIGHT, THOMAS, Beckenham, Estate Agent. May 26. Trollope & Winokworth, 16, Dartmouth-st., Westminster.

London Gazette.—TUESDAY, April 29.

ADDERLEY, SAMUEL, Merry Hill, Wolverhampton. May 24. Benjamin Hall, Wolverhampton.
 AGUTTER, WILLIAM, Lowick, Northampton, Farmer. May 12. Hunnybun & Sons, Huntingdon.
 ASTLEY, HANNAH MARIA, Walsall. May 31. Frank A. Platt, Walsall.
 AVERY, THOMAS HENRY, Copley-pk., Streatham Common. May 31. Frederick George Cordwell, 8, King's Bench-walk.
 BABBINGTON, ELIZA FRANCES, Felixstowe. May 31. A. J. Haward, Felixstowe.
 BARKEE, EMMA, Hockley, Birmingham. May 22. Edwin Jaques & Sons, Birmingham.
 BARRETT, JAMES, Phillimore-ter., Kensington. May 31. T. F. Peacock & Co., 3, Field-ct., Gray's inn.
 BILLING, MARY, Tunbridge Wells. May 31. Seagrove, Woods & Mitchell, Chancery-lia.
 BULLS, GEORGE WILLIAM, Sykehouse, Yorks. June 2. Frank Allen, Doncaster.
 CANNON, ELIZABETH, Cambridge-pl., Paddington. June 6. Duffield, Bruty & Co., Broad Street-av.
 CHAPMAN, JOSEPH, Kingston-upon-Hull, Chemist. May 31. Shackles, Dunkerly & Barton, Hull.
 CLEMENTS, ANNIE, Bishopston, Bristol. May 14. Wansbroughs, Robinson, Taylor & Taylor, Bristol.
 CHAMSWELLER, THOMAS GEORGE, Fratton, Portsmouth. May 30. Fred. G. Allen, Portsmouth.
 CUTLER, ELLIE MONA, Eaton-pl. May 31. Nicholson, Patterson & Freeland, 46, Queen Anne's-gate.
 DAVIES, CHARLOTTE ROSE, Edgbaston, Birmingham. May 10. Thomas, Guest & Pearson, Birmingham.
 DAWES, SEPTIMUS, Clacton-on-Sea. May 31. T. F. Peacock & Co., 3, Field-ct., Gray's Inn.
 DODD, CAPT. WALTER MELBOURNE, Corbridge, Northumberland. May 31. Cridle & Ord, Newcastle-upon-Tyne.
 HALSBY, JAMES STANLEY, Blundellsands, Lancs. May 26. George H. Thompson, Liverpool.
 HAMILTON, HENRIETTA ISABELLA, Lansdowne-rd., South Lambeth. May 31. Kinsey, Ade & Hocking, 71, Great Russell-st.
 HANDRUF, RAMSUS, Cheshunt, Herts, Nurseryman. June 6. Duffield, Bruty & Co., Broad Street-av.
 HANWARD, KATHERINE, Ealing. May 31. Leighton & Savory, 61, Carey-st., Lincoln's Inn.
 HARDIMAN, HARRY, Kidderminster, Beer Retailer. May 30. J. H. Thursfield, Kidderminster.
 HARLAND, MAJOR ROBERT THOMAS, Hove, Sussex. June 16. Cushman & Cunningham, Brighton.
 HEAP, RICHARD RANKIN, Aylesbury, Merchant. May 31. Weightman, Pedder & Co., Liverpool.
 HICKMAN, JOHN GEORGE, Hastings. June 24. Langham, Son & Douglass, Hastings.
 HOBSON, ELIZABETH, Sheffield. May 31. Head & Hill, 3, Raymond-bldgs., Gray's inn.
 HODKINSON, JAMES, Wigan, Draper, and HODKINSON, CATHERINE ISABELLA, Wigan. May 9. James C. Gibson, Wigan.
 INKSTER, ROBERT, Wallasey, Chester. June 2. Bartley, Bird & Co., Liverpool.
 JAMES, FRANCES FLORENCE MARIE, Chard, Somerset. June 1. Tucker & Forward, Chard.
 KENNARD, WILLOUGHBY ARTHUR, Cavalry Club, Piccadilly. May 31. Rider, Heaton, Meredith & Mills, 8, New-sq., Lincoln's inn.
 LARNACH, JAMES WALKER, Brambletye, East Grinstead. June 2. Hastings, 65, Lincoln's inn-fields.
 LAWN, JOHN, Wisbech, Suffolk, Farmer. May 19. Sprake & Co., Bungay.
 LETCHER, MARK JAMESON, Bournemouth. May 8. Moorings, Aldridge & Haydon, Bournemouth.
 LORD, MARY ELIZABETH, Bowdon, Chester. May 27. Farrar & Co., Manchester.
 LUCAS, GEORGE HERBERT, Paddington-qa. May 31. Freeman & Cooke, 22, Surrey-st.
 MARSH, JOHN, Middlesbrough. May 17. Cochrane, Belk & Smith, Middlesbrough.
 MEADES, ANNIE, Eastbourne. May 31. Hillman, Burt & Warren, Eastbourne.
 MURRAY, WILLIAM, Pump-ct., Temple, Barrister-at-law. June 11. Murray, Hutchins & Co., II, Birchin-lane.
 OGILY, ALICE MARGARET, Esplanade, I. of W. May 31. Rider, Heaton, Meredith & Mills, 8, New-sq., Lincoln's inn.
 OLIVIER, CHARLOTTE ANN, Gordon-pl., Kensington. May 31. Rider, Heaton, Meredith & Mills, 8, New-sq., Lincoln's inn.
 ORME, WILLIAM, Maacesfield, Butcher. May 5. Jas. Cumberbirch, Maacesfield.
 PAYNE, GEORGE, Saeford-rd., West Ealing. May 10. Fidder, Jones & Harrison, 1, Raymond-bldgs., Gray's inn.
 POPE, JOHN HENRY, Torquay, Builder. May 31. Hooper & Wollen, Torquay.
 PUGHE, ROBERT JONES, Oswestry, Bank Manager. May 25. Yorath & Jones, Cardiff.
 QUANT, JOHN HEDLEY, Weston-super-Mare, Licensed Victualler. June 24. J. H. King, Bristol.
 SMITH, HERBERT GEORGE, M.C., Chester-sq., Captain, R.A.S.C. May 26. Burton, Yeates & Hart, 23, Surrey-st.
 SULLIVAN, BARTHOLOMEW JAMES, Wallsend, Gentleman's Nurse. June 1. Edward Clark, Newcastle-upon-Tyne.
 TAGG, ALBERT BECH, South Shields. May 26. Hannay & Hannay, South Shields.
 TAYLOR, JOHN, Milnrow, near Rochdale, Blacksmith. June 14. C. B. Hudson, Rochdale.
 THOMSON, GUSTAV THEODORE, Camden-rd. May 31. Durrant Cooper & Hambling, 70-71, Gracechurch-st.
 WATSON, General Sir JOHN, V.C., G.C.B., Finchampstead, Berks. May 31. Mercer & Blaker, Henley-on-Thames.
 WETTON, GOSSES, Park-dve., Hampstead. May 31. S. B. Cohen, Dunn & Co., Ely-pl.
 WILLET, ALBERT, Staines. May 31. Horne, Engall & Freeman, Staines.
 WILLS, EDGAR JOHN, Hotel Universal, Marseilles, M.A., Oxon. June 24. Langhams, 10, Bartlett's bldgs., Holborn-circus.
 WILSON, MARY, Watford, Herts. May 31. Christopher & Son, 5, Argyll-pl., Regent-st.
 WOOLSON, LOUISA, Bath. June 9. Eyres & Whitty, Bath.

London Gazette.—FRIDAY, May 3.

BAILEY, ARTHUR WILLIAM, Portsmouth, Fish Merchant. May 30. Fred. G. Allen, Portsmouth.
 BAINES, ALBERT ROBINSON, Harrogate. June 6. John Whitfield, Scarborough.
 BARD, ARTHUR, Bicester, Oxfordshire, Master Tailor. June 5. H. P. Russell, Bexley Heath.
 BARDACH, JOHN BAPTIST, Essex-ct., Temple. June 1. C. W. Nicholson, 7, Crown Office-row, Temple.
 BARNET, DENNIS GEORGE, Huddersfield. May 24. Armitage, Sykes & Hinchcliffe, Huddersfield.
 BARNETT, FANNY, Worcester. June 7. Garrard & Anthony, Worcester.
 BARNETT, JOHN SPENCER, Worcester, Company Director. June 7. Garrard & Anthony, Worcester.
 BARRELL, EDWARD, Birmingham. May 31. C. Upill Jagger, Birmingham.
 BAXENDALE, JOHN, Southport, Miller. June 7. T. E. Williams, Southport.
 BAXTER, JOHN, Newtown, Montgomery. May 23. Wm. Watkins, Newtown.
 BEARDSSELL, ALFRED, Holmfirth, Yorks., Grocer. May 24. Armitage, Sykes & Hinchcliffe, Huddersfield.
 BENNETT, CHARLES WALTER, Shortlands, Kent. June 1. William G. Weller, Bromley, Kent.
 BLEAKE, MARY, Hazel Grove, Chester. May 31. Toumin Ward & Co., Liverpool.
 BREWER, HENRY, Cambridge-pdns., Kensington. May 30. Welman & Sons, 9, Southampton-st., Bloomsbury-eq.
 BROWN, DANIEL, New South Wales. June 9. Pearce & Nicholls, 12, New-ct., Lincoln's Inn.
 BURKE, GORDON WILLIAM, Port of Spain, Trinidad. May 31. Gush, Phillips, Walters & Williams, 3, Finsbury-circus.
 BUTLER, MARY ANNE, Lisas, Hants. June 30. Johnson & Clarence, Midhurst.
 CAMPBELL, MRS. EMILY OREMSTON, Ealing. June 1. John Bristow, 9, Wellington-pl., Belfast.
 CAMPBELL, THE REV. CANON STEPHEN, Ealing. June 1. John Bristow, 9, Wellington-pl., Belfast.
 CANTERBURY, Rt. Hon. HENRY FREDERICK WALPOLE, Viscount, Brooke, Norfolk. May 31. Corbould, Rigby & Co., 1, Henrietta-st., Cavendish-sq.
 CARTER, FANNY, Parson's Green-ia, Fulham. May 30. Arthur E. Burton, 10, Norfolk-st.
 CATCHPOLE, EDWARD, Lowestoft, Boatowner. May 31. Johnson & Nicholson, Lowes-toft.
 CHANTI, GEORG, Stockport. June 1. J. Ogden Herdicker & Hanson, Manchester.
 CHATTERTON, ANDREW, Southport, Grocer. May 24. Armitage, Sykes & Hinchcliffe, Huddersfield.
 CHIDLEY, MRS. ELLEN, Wembley. May 31. G. H. Barber & Son, 13, St. Swithin's-la.
 COOPER, GEORGE WILLIAM, Leeds. May 30. H. T. & W. Pullan, Leeds.
 COOPER, PHILIPS, Hove. June 2. Francis Howse & Eve, 3, Salter's Hall-ct.
 COSTA, TRIANTAPHYLLOS, Moscow-rl., Bayswater. June 5. Freshfields & Leese, 31, Old Jewry.
 CROFTON, HUGH, St. Thomas' mansions, Surrey. June 10. Hastings, 65, Lincoln's Inn-fields.
 CRIDDLE, JAMES TUCKER, Clifton, Bristol, Bank Cashier. May 31. G. Bush & Bush, Bristol.
 DAVIS, DANIEL, Prestbury, near Cheltenham, Builder. June 10. Alfred T. Ivens, Cheltenham.
 DOIDGE, WILLIAM HENRY, Tavistock. May 27. W. W. Matthews, Tavistock.
 EDGIDGE-GREEN, HENRY ALLEN, Stratford-pl. May 31. Moon, Gilks & Moon, 24, Bloomsbury-eq.
 ELLIOTT, GRACE LIMA MILLER, Redcliffe-rl., South Kensington. May 31. Hughes-Narbongh & Thomas, 31 and 32, Greens-end, Woolwch.
 ERINGTON, CAPT. ARNOLD JOHN, R.N., Windsor. June 6. Patersons, Snow & Co., 25, Lincoln's Inn-fields.
 EVANS, ROBERT, Rugby, Grocer. June 13. Alfred E. Evans, 287, Rotton Park-rl., Edgbaston, Birmingham.
 FALCONE, MARY ANN, Gower-st. June 2. W. T. Ricketts & Son, 103, King's Cross-rl.
 FALLOWS, WILLIAM, Wrexham. May 31. Norris & Sons, Liverpool.
 FISH, ADA LIDIA, Manchester. June 14. Ernest Farrington, Ernest, Manchester.
 FULLER, GEORGE PHILIP PEASE, Surbiton. June 10. Hammers, Grammer & Hamlin, Surbiton.
 GARRETT, WILLIAM, Greenwich, Builder. June 12. R. S. Jackson & Bowles, 167, Fenchurch-st.
 GIBBS, NELLIE, Crowle, Wore. June 7. Garrard & Anthony, Worcester.
 HAYES, SUSAN, Wimbledon Park. June 16. Frank Taylor, 19, Upper Richmond-rl., Putney.
 HATWOOD, WILLIAM HENRY, Rotherham. June 16. Oxley & Coward, Rotherham.
 HODGSON, MARY SUSANNAH, Werter-rl., Putney. June 1. Finch, Turner & Taylor, 84, Cannon-st.
 HOLDERNESSE, LETITIA AGNES, Altringham, Cheshire. June 11. Bedell & Driver, Manchester.
 HOLZHAUSEN, CARL HERMANN, Artberry-rl., Wimbledon. June 12. Rutland & Craven, 69, Chancery-ia.
 HOPPER, BENJAMIN, Milton Damerell, Devon, Yeoman. June 14. Peter & Peter, Holeworthy.
 JACKSON, WILLIAM, Denton, Isle of Man, Insurance Agent. May 31. H. Bostock, Hyde.
 JATE, ISABELLA, Oakfield-rl., Lower Clapton. June 5. Tiddeman & Enthoven, 61, Moorgate-st.
 JOHNSON, MARY ANN, Ashton-under-Lyne. June 10. Rupert Wood, Ashton-under-Lyne.
 JONES, ANN, Pontrug, Llanrug, Carnarvonshire. May 30. Evan Morris & Co., Wrexham.
 KERRICK, THE REV. JOHN, Broughton, near Manchester. May 31. Sprake & Co., Bungay.
 KETTLE, CHARLES, Wimbish, Essex, Yeoman. May 21. Ackland, Son & Baily, Saffron Walden, Essex.
 KISCH, BENJAMIN, Gloucester-ter., Hyde Park, Barrister-at-Law. June 9. Arthur S. Joseph, 61, Forest, Moorgate-ct.
 KNIBB, HENRY, Didsbury, Leather Merchant. May 31. Grundy, Kershaw, Samson & Co., Manchester.
 LANCE, AMY JOHNSTON, Southwick. June 9. Wm. Harold House, 22, Chancery-ia.
 LEGGETT, MILES, Bolton, General Labourer. May 28. Douglas Houston, Duchy of Lancaster Office.
 MCCALL, DONALD, J.P., Blackheath, Iron and Metal Merchant. June 12. R. S. Jackson & Bowles, 167, Fenchurch-st.
 MCLEOD, ARCHIBALD ALASTAIR, Bordon, Hants. June 1. H. W. Perkins & Co., 41, Jeremy-st.
 MARTIN, MARY, Much Hadham, Herts. May 26. Gayton & Hare, Much Hadham.
 MERRY, WILLIAM RIDLEY, Exeter. May 17. James & Snow, Exeter.
 MILNE, ALEXANDER, Callao, Peru, Merchant. June 14. Kerly, Sons & Karuth, 10 and 11, Austin-friars.
 MOORHOUSE, LUCY SARAH DANIEL, Clapham Park. June 1. H. W. Perkins & Co., 41, Jeremy-st.
 MOSS, ELLEN, Riversdale-rl., Highbury. June 14. A. W. M. Colson, 68, Aldermanbury.
 NICHOLLS, JOHN ARTHUR, Veryan, Cornwall, Farmer. May 30. J. Measer Bennett, Truro.
 OLDROYD, LINLEY, Scarborough. June 7. Cranswick, Crawford & Owen, Leeds.
 PEACE, JOHN WILLIS, Wedsley Bridge, near Sheffield, Commission Agent. July 30. Taylor & Emmet, Sheffield.

- REDSHAW, JOHN GEORGE, Newcastle-upon-Tyne, General Dealer. May 31. William Francis & Co., Newcastle-upon-Tyne.
- REID, FREDERICK JAMES, Heath-st., Hampstead. June 13. Marson & Toulmin, 1, Southwark Bridge-rd.
- RIDDICK, SUSAN, Wellington, New Zealand. June 5. H. P. Russell, Bexley Heath, Kent.
- ROBERTS, WILLIAM JAMES, Lowestoft, Architect. May 31. Johnson & Nicholson, Lowestoft.
- ROCHE, WILLIAM KINGDON, Ampthill-sq. June 14. Durrant Cooper & Hambling, 76-77, Gracechurch-st.
- RUMFORD, WILLIAM BLAKER, Stourbridge, Wores. May 31. Percy H. Chappell, Stourbridge.
- SADLER, EDITH AMY, Billericay. June 1. Best & Best, 24, Budge-row.
- SALT, FRANCIS ARTHUR BRASSETT, South Birkenhead. May 31. Birch, Cellimore & Co., Friars, Chester.
- SEKRETT, SAMUEL, Droitwich. June 7. Garrard & Anthony, Worcester.
- SLATER, ANNE, Oxtor, Birkenhead. May 31. Duncan, Oakshott, Baxter & Chevalier, Liverpool.
- SMITH, ANGELINA THERESA BLACKBURN, Harrogate. May 31. H. Middlebrook, Leeds.
- SOAMES, HAROLD, Parkstone, Dorset. June 14. Baker, Blaker & Hawes, 117, Cannon-st.
- STABLE, RUSSELL COLIN, Plymouth. June 12. Bircham & Co., 46, Parliament-st., Westminster.
- STONE-WIGG, Rt. Rev. MONTAGU JOHN, New South Wales. June 10. King, Wig & Brightman, 11, Queen Victoria-st.
- SULLIVAN, EUGENE OWEN, Wapping, Stepney. June 9. Pearce & Nicholls, 12, New-st., Lincoln's Inn.
- SUTCLIFFE, CLAUDE ERNEST, Lancaster. May 31. Whiteaside & Knowles, Morecambe.
- TAYLOR, JOHN, Alrewas, near Burton-on-Trent, Licensed Victualler. June 24. H. Russell & Son, Lichfield.
- TEAPE, CHARLES RICHARD, Devonport. May 26. Edgar Hosking, Livernoon.
- TULLIS, JAMES HAROLD, Lytham, Lancs, Yarn Agent. June 2. Clarke & Son, Preston.
- VINCENT, MRS. CHARLOTTE KATHERINE, Eastbourne. June 2. Hillman, Burt & Warren, Eastbourne.
- WARMAN, GEORGE ROBERT, Lowestoft, Smackowner. May 31. Johnson & Nicholson, Lowestoft.
- WARWICK, DOUGLAS CHARLES, Hyde Park-sq. May 30. Kenneth Brown, Baker, Baker, Lennox House, Norfolk-st.
- WHITTAM, THOMAS HENRY, Liverpool, Butcher. May 31. W. J. McMillin, Wigan.
- WICKHAM, FANNY HARRIET, Hampstead. June 2. C. E. Pullon, 36, Bloomsbury-sq.
- WILLIAMS, HAROLD, Putney. May 31. Rabinstein, Nash & Co., 5 and 6, Raymond-biggs, Gray's Inn.
- WRIGHT, JAMES, Otley, Dairyman. June 1. Hall & Co., Manchester.
- WYNDHAM, SIR CHARLES, York-ter., Regent's Park. June 7. Stanley, Hedderwick & Co., 18, Essex-st.
- YOUNGS, FREDERICK, Manchester, Pipe Manufacturer. May 30. Foyster, Wedding-ton & Morgan, Manchester.
- London Gazette.—TUESDAY, May 6.*
- ANDERSON, THOMAS CONYNGHAM BRUTTON, Claygate Asylum, Woodford, Essex. June 14. Nisbet, Droy & Loughborough, 23, Austin Friars.
- ANNESLEY, MRS. ELEANOR MARY ST. JOHN, Nevern-sq., Middx. June 24. Richardson, Sadlers & Callard, 3, St. James's-st.
- ANTHROPOUS, DORA KATHARINE, Nassau-st., Mortimer-st. June 6. H. L. & W. P. Reade, Copleton.
- BAKER, ALFRED, Edgbaston, Warwick, F.R.C.S., J.P. June 7. B. Hoddinott, Mooregate Station-chmbs.
- BAMFORD, JOHN, Aldridge, Staffs, Beer Retailer. June 14. E. Irwin Miller, Walsall.
- BENNETT, MIRIAM, Seaford. May 31. Hubert J. Hillman, Lewes.
- BLEWETT, JANE MICHELL, Liskeard, Cornwall. May 31. A. W. H. Harvey, Penzance.
- BLISSETT, Acting Lieut. JACK PATRICK MCGRAY, R.N. June 6. Biddle, Thorne, Welsford & Gait, 22, Aldermanbury.
- BODRISON, REV. SAMUEL, Southwell, Nottingham. June 24. Merriman, White & Thompson, 3, King's Bench-walk.
- BROWN, ELIZABETH ANN, Harwood, near Bolton. June 16. Harold Fairbrother, Bolton.
- BUDD, HENRY WILLIAM, St. George's-sq., Westminster. June 2. Dawes & Sons, 2, Birch-ia.
- BUTCHER, FREDERICK, Bath. May 31. Titley, Long & Lavington, Bath.
- BUTTERWORTH, THOMAS EDWARD, Cookham, Berks. May 23. Rye & Eyre, 13, Goldsmith-sq.
- CARRINGTON, STANLEY, Bridgwater, Somerset. May 29. Snow, Fox & Higgins, 7, Great St., Thomas Apostle.
- CHUBB, CLARA, Claricarde-gdns., Kensington. June 10. James, Mellor & Coleman, 12, Coleman-st.
- CLARK, JOHN CULIFORD, Rovston Park-av., Hatch End, Middx., Shipbroker. June 24. Merriman, White & Thompson, 3, King's Bench-walk.
- CLAY, JAMES, Dewsbury. June 1. Ridway & Ridgway, Dewsbury.
- COATS, HERBERT HENRY, Wallington, Surrey. June 5. W. C. Greenop & Co., 19, Culm-st.
- CONNELL, LEONARD RICHARD, West Hartlepool, Shipowner. June 6. Turnbull & Tilley, West Hartlepool.
- CREWE, SIDNEY LEWIS, Liverpool, Public-house Manager. June 9. D. J. Geddes, Liverpool.
- DAVIES, DAVID JOHN, Great Houghton, Northampton, Farmer. June 2. Darnell & Price, Northampton.
- DEMPSEY, ELLEN, Gateshead. June 2. Lambert & Lambert, Gateshead.
- DURHAM-SMITH, COULSON, Godstone, Surrey. June 10. Gurney & Craven, Bude, N. Cornwall.
- EDMONDS, Miss CATHERINE ELIZABETH, Coventry. June 9. H. I. Mander, Coventry.
- FEESEY, RICHARD, Downham rd., De Beauvoir Town. June 3. Alfred Double & Sons, 91, Fore-st.
- FLETCHER, MARY ELEANOR, Westcliff-on-Sea. May 20. H. J. Jefferies & Co., Southend-on-Sea.
- FROST, FRANK COLE, Plymouth. June 6. Watts & Anthony, Plymouth.
- GOLDING, HENRY, Old Trafford, near Manchester. June 10. Matthew Hall & Thomson, Manchester.
- GORDING, ALLAN LINDRAY, Repton, Derby, Schoolmaster. July 2. Geo. Brown, Son & Vardy, 56, Finsbury-premt.
- GRINDON, THOMAS EDWARD, Pentice, Newquay, Cornwall. June 9. H. P. Russell, Bexley Heath.
- HALL, RUTH, Kirby Mills, Yorks. Sept. 1. Geo. Crombie & Sons, York.
- HARRADINE, JOSEPH THOMAS, Winchester st., Fimlico. June 8. Charles A. Piper, 13, Vincent-sq., Westminster.
- HENLY, MARY, Willenhall, Staffs. June 10. E. Irwin Miller, Walsall.
- HICKEY, WILLIAM LACY, Gainford, Darlington, Surgeon. June 17. R. T. Heft, Darlington.
- HICKSON, GEORGE BLAKE, Overstrand-mansions, Battersby Park, Physician. June 7. James Hall, 46, Bedford-row.
- HOPKINSON, HANNAH, Leicester. June 1. T. A. Angrave, Leicester.
- HOWELL, WALTER EDWARD, Ramsgate. June 7. Sandom, Kersey & Tillicards, Denford.
- IRWIN, MARY, Southport. May 31. Goffey & Wheeldon, Southport.
- JEFFS, MARY HANNAH, Menston, York. June 11. Wm. Trenholme, Bradford.
- JERVIS, ERNEST FETER, Thornton, near Liverpool. June 1. William E. Gregson, Liverpool.
- KRAMER, HENRY, Sheffield, Pork Butcher. June 24. Rodgers & Co., Sheffield.
- LENET, GEORGE, Brighton. June 1. Maynard & Smith, Brighton.
- MAGGILLIVRAY, DONALD PATERSON, St. James-st. June 12. Holmes, Son & Pott, Capel House, New Broad-st.
- MATTHEWS, AUGUSTA NEUBRUNO, Stanley gdns., Kensington. June 24. Eland, Nettsfield & Butt, 4, Trafalgar-sq.
- MELLING, ELLEN, Ashton-in-Makerfield, Lancaster. May 28. Taylor, Sons, Bridge & Bapton, Wigan.
- MILNE, JANE ANN, Manchester. May 31. Swire & Higson, Manchester.
- MOTTE, ANNE, King's Lynn. June 5. Archer & Archer, Ely, Cambridgeshire.
- MURRELL, HENRY, Tannington, Suffolk. June 11. Harold Warnes, Eye, Suffolk.
- PAINTER, SARAH, Brecknock-ter., Tufnell Park. June 6. Andrew Wood, Purves & Sutton, 8 and 9, Great James-st.
- PALMER, ALICE THIRZA ANN, Thuxton, Norfolk. May 16. Girling, Ransom & Prior, East Dereham.
- PARKER, WILLIAM JOHN, Offley-ter., Brixton. June 7. Kingsbury & Turner, 371, Brixton-ter.
- PIERRE, ROSA PETIT, Croydon. June 14. Richardson, Sadlers & Callard, 3, St. James's-st.
- PRATT, JOHN, St. Albans, Herts. May 30. Redfern & Co., Birmingham.
- RICHARDSON, MARY, Naughton, Suffolk. June 1. Alfred Newman, Hadleigh, Suffolk.
- RUSSELL, GEORGE, Elizabeth-st., Walworth. June 6. Clifford Turner & Hopton, 80, Finsbury-premt.
- SCOTT, STONEY, Ford, Plymouth, Merchant. June 15. Glanfield & Glanfield, Torquay.
- SMEET, WALTER HENRY JULL, Raymond-biggs, Gray's Inn. June 7. Speechly, Mumford & Craig, 10, New sq.
- STUBBINS, BENJAMIN, Norbreck, near Chesterfield, Farmer. June 20. Davies, Sanders & Swanwick, Chesterfield.
- TAYLOR, JAMES, Kingswinford, Staffs, Furniture Dealer. May 30. Slater & Camm, Dudley.
- THOMSON, CLARISSA CATHERINE, Brighton. June 24. Merriman, White & Thompson, 3, King's Bench-walk.
- THOMSON, HERBERT ARCHER, Earl's Court-sq. June 24. Merriman, White & Thompson, 3, King's Bench-walk.
- WADE, CHARLOTTE, Richmond, Surrey. June 24. Richardson, Sadlers & Callard, 3, St. James's-st.
- WATERSON, JAMES, Cambridge. June 6. Conquest, Clare & Binns, Bedford.
- WEIGHT, HENRY, Brooklands, Sale, Chester. June 7. Minor & Co., Manchester.
- WELLS, ROBERT FRANCIS, New Oscott, Staffs, Farmer. May 28. Geo. L. Price, Birmingham.
- WILKINSON, HANNAH, Princes-sq., Bayswater. June 4. Tasker, Hart & Munby, Scarborough.
- WILSON, JOSEPH GEORGE, Coventry. June 20. Rutland & Crauford, 69, Chancery-ls.
- WILSON, HENRY SEYMOUR, Epsom. June 8. Charles A. Piper, 13, Vincent-sq., Westminster.
- WOOLLIATT, SAMUEL PARKS, J.P., Cottered, Herts, Farmer. June 30. Hughes & Sons, 34, John-st., Bedford-row.
- WTATT, LOT, Byfleet, Surrey. June 8. Charles A. Piper, 13, Vincent-sq., Westminster.

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Bankruptcy Notices.

London Gazette.—TUESDAY, April 15.
ADJUDICATIONS.

- BARNES, FREDERICK, Bitterne, Southampton, Clothier. Southampton. Pet. April 10. Ord. April 10.
CLAY, RICHARD ARNOLD, Handforth, Cheshire, Farmer. Stockport. Pet. March 19. Ord. April 11.
HYDE, JOSEPH, South Reddish, Stockport, Trade Union Clerk. Stockport. Pet. April 11. Ord. April 11.
JOHNSON, PAXFINGTON JEFFREY, Lancaster-pl., Rushcroft-rd., Brixton-road, Accountant. High Court. Pet. March 5. Ord. April 10.
JONES, JOHN GUY SIDNEY, Moor-st., Charing Cross-rd. High Court. Pet. Feb. 25. Ord. April 12.
MILLER, GEOFFREY, Sheering, Essex, Baker. Hertford. Pet. March 7. Ord. April 10.
SPEAKERMAN ABRAHAM, Belgrave-rd., Stoke Newtonington, Woodware Manufacturer's Manager. High Court. Pet. April 12. Ord. April 12.
STEINBERG, ALEXANDER, Cambridge-rd., Mile End. High Court. Pet. Feb. 18. Ord. April 10.
WALKER, FRANK, Shomley, Herts, High Court. Pet. Dec. 10. Ord. April 11.
WHITEHEAD, ARTHUR JOHN, Gunter-gr., Fulham, High Court. Pet. Feb. 6. Ord. April 10.
WOOD, FENNY ANNE, NUNNING ST. Lenger, Richmond-gdns., Shepherd's Bush, High Court. Pet. Jan. 21. Ord. April 11.

Amended Notice substituted for that published in the *London Gazette* of March 18.

- CUNNINGHAM, FRANCES CHRISTINA EULALINE DUNCOMBE, Tavistock-pl., High Court. Pet. Jan. 17. Ord. March 13.

ADJUDICATIONS ANNULLED.

- DONOHOE, THOMAS, Uppingham, Leicester. Leicester. Adjud. Jan. 23, 1917. Annul. April 3, 1919.
GRONOW, DANIEL, Cae Mansel, Gower-rd., Glam., Grocer. Swansea. Adjud. Aug. 6, 1886. Annul. March 4, 1919.
SALVIDGE, WILLIAM, Aller, near Langport, Somerset. Farmer. Yeovil. Adjud. Feb. 22, 1909. Annul. Jan. 16, 1919.

London Gazette.—FRIDAY, April 18.

RECEIVING ORDERS.

- CLARK, BENJAMIN HOWARD, Clarendon Park-nd., Leicester, Wesleyan Minister of Religion. Leicester. Pet. March 17. Ord. April 14.
GWYNN, G. M., Abercon-pl., High Court. Pet. March 21. Ord. April 16.
JONES & CO., Ardwick, Manchester, General Merchants. Manchester. Pet. March 31. Ord. April 16.
LAKE, ALBERT EDMUND, Salford, Lancs. Salford. Pet. April 10. Ord. April 16.
DE LEEUW, CHARLES, Graham-nd., Hackney. High Court. Pet. March 13. Ord. April 15.
MCMILLAN, ERNEST ALEXANDER, Quality-st., Chancery-lane, High Court. Pet. Feb. 14. Ord. April 16.
PAIN, HERBERT NORMAN, Ripon, Yorks, Army Officer. Northallerton. Pet. March 31. Ord. April 14.
PRIVET, THOMAS EDWARD FREDERICK, Emsworth, Hants, Manufacturer's Agent. Portsmouth. Pet. April 14. Ord. April 14.

FIRST MEETINGS.

- BARNES, FREDERICK, Bitterne, Southampton, Clothier. April 30 at 11.30. Off. Rec., Midland Bank-chmbs., High-st., Southampton.
CLARK, BENJAMIN HOWARD, Clarendon Park-nd., Leicester, Wesleyan Minister of Religion. April 29 at 3. Off. Rec., 1, Berriedge-st., Leicester.
GWYNN, G. M., Abercon-pl. May 6 at 12. Bankruptcy-bldgs., Carey-st.
HYDE, JOSEPH, Stockport. May 1 at 3. Off. Rec., Byrom-st., Manchester.
DE LEEUW, CHARLES, Graham-nd., Hackney. April 30 at 12. Bankruptcy-bldgs., Carey-st.
MCMILLAN, ERNEST ALEXANDER, Quality-st., Chancery-lane. May 1 at 11. Bankruptcy-bldgs., Carey-st.
TURNER, ROBERT OLIVER, Kendal, Westmorland, Shirt Manufacturer. April 30 at 3.30. Off. Rec., 16, Cornwallis-st., Barrow-in-Furness.

ADJUDICATIONS.

- CLARKE, PHILIP H., High Holborn, Dealer. High Court. Pet. Jan. 7. Ord. April 15.
ISON, KATHLEEN MARY, Dorrington, Shrewsbury. Shrewsbury. Pet. March 17. Ord. April 15.
JOHNSON, JOHN GROVE, Redcliffe-gdns., West Brompton. High Court. Pet. March 3. Ord. April 16.
NICHOLS, WILLIAM GEORGE, Silvester-st., Wire Brush Manufacturer. High Court. Pet. Jan. 22. Ord. April 15.
PRIVET, THOMAS EDWARD FREDERICK, Emsworth, Hants, Manufacturers' Agent. Portsmouth. Pet. April 14. Ord. April 14.

Amended Notice substituted for that published in the *London Gazette* of March 29.

- MASBY, PIERRE MONS, Mount-st., Berkley-sq., High Court. Pet. Sept. 18, 1918. Ord. March 26, 1919.

ADJUDICATION ANNULLED.

- WALKER, FRED, Bridgeman, Hay Dealer. Scarborough. Adjud. Nov. 11, 1907. Annul. April 13, 1919.

London Gazette.—TUESDAY, April 22.

ADJUDICATION.

- HERD, WILLIAM, Mansfield, Notts., Commission Agent. Nottingham. Pet. Dec. 12. Ord. April 16.

London Gazette.—FRIDAY, April 25.

RECEIVING ORDERS.

- CLEWER, CATHERINE ESTHER, Loughborough. Leicester. Pet. March 12. Ord. April 17.
KRANUP, FREDERICK, Bishopsgate. May 6 at 11. Bank. March 25. Ord. April 16.
MARTIN, THOMAS CYRIL HAQUE, Southwold, Suffolk. Shipbuilder. Great Yarmouth. Pet. April 7. Ord. April 23.
PENNY, BERNARD, East Dereham, Inspector of Nuisances. Norwich. Pet. April 23. Ord. April 23.
RICHARD, REGINALD AUGUSTUS, Taunton. Taunton. Pet. April 1. Ord. April 23.
SAMIS, CHARLES, Tottenham, Corn Dealer. High Court. Pet. March 19. Ord. April 17.

FIRST MEETINGS.

- EARL, FREDERICK JAMES, Truro, Electrician. May 6 at 12. Off. Rec., 19, Princes-st., Truro.

- KRANUP, FREDERICK, Bishopsgate. May 6 at 11. Bankruptcy-bldgs., Carey-st.

- LAKE, ALBERT EDMUND, Salford. May 5 at 3. Off. Rec., Byrom-st., Manchester.

- PRIVET, THOMAS EDWARD FREDERICK, Emsworth, Hants, Manufacturer's Agent. May 5 at 12. Off. Rec., Cambridge Junction, High-st., Portsmouth.

- SAMS, CHARLES, Tottenham, Corn Dealer. May 7 at 12. Bankruptcy-bldgs., Carey-st.

ADJUDICATIONS.

- CLARK, BENJAMIN HOWARD, Leicestershire. Leicestershire. Pet. March 17. Ord. April 17.

- EARL, FREDERICK JAMES, Truro, Electrician. Truro and Falmouth. Pet. March 12. Ord. April 17.

- GWYNN, GEOFFREY MATTHEWS, Abercorn-pl., London. High Court. Pet. March 21. Ord. April 23.

- PENNY, BERNARD, East Dereham, Inspector of Nuisances. Norwich. Pet. April 23. Ord. April 23.

- STERLEY, ROBERT, Stratford, Essex. High Court. Pet. March 7. Ord. April 17.

- WALLIS, HENRY EDWARD, Gloucester-ter., Hyde Park. High Court. Pet. Feb. 10. Ord. April 17.

London Gazette.—TUESDAY, April 29.

RECEIVING ORDERS.

- BAINBRIDGE, GEORGE, Brough, Westmorland. Kendal. Pet. Jan. 26. Ord. April 25.

- COPSTAKE, J. GODLIMAN-ST., General Merchant. High Court. Pet. March 17. Ord. April 15.

- PERCIVAL, WILLIAM FREDERICK, Everton, near Lymington, Hants, Nurseryman. Southampton. Pet. April 2. Ord. April 25.

- ROBINS, ANNIE RANDALL, Silverdene, Ottley, Ipswich. Pet. April 3. Ord. April 24.

- ROOT, JOHN, Herne Bay, Kent. Canterbury. Pet. March 22. Ord. April 26.

- SMITH, JAMES FREDERICK, Edgbaston, Birmingham. Factor. Birmingham. Pet. April 24. Ord. April 24.

- THORPE, THOMAS THEODORE TAYLOR, St. Leonards, East Sheen, Hatchet of Chicks. Wandsworth. Pet. April 24. Ord. April 24.

- WALTERSON-WILLIAMS, THOMAS JOHN, Cwmparc, Treorchy, Glam., Operative Mechanic. Pontypridd. Pet. April 25. Ord. April 25.

FIRST MEETINGS.

- COPSTAKE, J. GODLIMAN-ST., General Merchant. May 9 at 12. Bankruptcy-bldgs., Carey-st.

- JONES, WILLIAM, Ardwick, Manchester, General Merchant. May 7 at 3. Off. Rec., Byrom-st., Manchester.

- THORPE, THOMAS THEODORE TAYLOR, St. Leonards, East Sheen, Hatchet of Chicks. May 7 at 11. 132, York-road, Westminster Bridge-nd.

- WALTERSON-WILLIAMS, THOMAS JOHN, Cwmparc, Treorchy, Glam., Operative Mechanic. May 9 at 11.30. St. Catherine's-chmbs., St. Catherine-st., Pontypridd.

ADJUDICATIONS.

- JONES, WILLIAM, Ardwick, Manchester, General Merchant. Manchester. Pet. March 31. Ord. April 24.

- LAKE, ALBERT EDMUND, Salford, Lancs. Salford. Pet. April 16. Ord. April 23.

- MARTIN, THOMAS CYRIL HAQUE, Southwold, Suffolk. Shipbuilder. Great Yarmouth. Pet. April 7. Ord. April 26.

- PIZZEE, MARION, Bournemouth, Hants. High Court. Pet. Feb. 10. Ord. April 24.

- THORPE, THOMAS THEODORE TAYLOR, St. Leonards, East Sheen, Hatchet of Chicks. Wandsworth. Pet. April 24. Ord. April 24.

- WALTERSON-WILLIAMS, THOMAS JOHN, Cwmparc, Treorchy, Glam., Operative Mechanic. Pontypridd. Pet. April 23. Ord. April 23.

London Gazette.—FRIDAY, May 2.

RECEIVING ORDERS.

- CASEKIN, JAMES EDGAR, Woolwich, Bedford. Luton. Pet. April 3. Ord. April 29.

- HOBSON, HARRY JOSEPH JOHN, Laurence Pountney-hill, Paper Merchant. High Court. Pet. April 30. Ord. April 30.

- LINDLEY DUFFIELD & CO., Great Winchester-st., New Broad-st., General Merchants. May 13 at 12. Bankruptcy-bldgs., Carey-st.

- PENNY, BERNARD, East Dereham, Norfolk, Inspector of Nuisances. Norwich. Pet. April 12 at 1. Off. Rec., 8, Upper King-st., Norwich.

- PERCIVAL, WILLIAM FREDERICK, Everton, near Lymington, Nurseryman. May 12 at 11.30. Off. Rec., Midland Bank-chmbs., High-st., Southampton.

- ROBINS, ANNIE RANDALL, Ottley, Suffolk. May 9 at 12.15. Off. Rec., 36, Prince-st., Ipswich.

- SMITH, JAMES FREDERICK, Birmingham. Factor. Birmingham. Pet. April 24. Ord. April 24.

FIRST MEETINGS.

- BUTT-THOMPSON, EDWARD JOHN (deceased), Brighton. May 9 at 2.30. Off. Rec., 12a, Marlborough-pl., Brighton.

- HOBSON, HARRY JOSEPH JOHN, Laurence Pountney-hill, Paper Merchant. May 13 at 12. Bankruptcy-bldgs., Carey-st.

- LINDLEY DUFFIELD & CO., Great Winchester-st., New Broad-st., General Merchants. May 13 at 12. Bankruptcy-bldgs., Carey-st.

- PENNY, BERNARD, East Dereham, Norfolk, Inspector of Nuisances. May 12 at 1. Off. Rec., 8, Upper King-st., Norwich.

- PERCIVAL, WILLIAM FREDERICK, Everton, near Lymington, Nurseryman. May 12 at 11.30. Off. Rec., Midland Bank-chmbs., High-st., Southampton.

- ROBINS, ANNIE RANDALL, Ottley, Suffolk. May 9 at 12.15. Off. Rec., 36, Prince-st., Ipswich.

- SMITH, JAMES FREDERICK, Birmingham. Factor. May 13 at 11.30. Ruskin-chmbs., 191, Corporation-st., Birmingham.

ADJUDICATIONS.

- HOBSON, HARRY JOSEPH JOHN, Laurence Pountney-hill, Paper Merchant. High Court. Pet. April 30. Ord. April 30.

- PERCIVAL, WILLIAM FREDERICK, Everton, near Lymington, Nurseryman. Southampton. Pet. April 9. Ord. April 28.

ADJUDICATION ANNULLED AND RECEIVING ORDER RESCINDED.

- LEADBURY, HARRY, Walsall, Carpenter. Walsall. Rec. Ord. July 14, 1897. Adjud. July 14, 1897. Annul. and Resc Mar. 19, 1919.

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